

# 2012 STATE PAYROLL TAX DESKTOP REFERENCE

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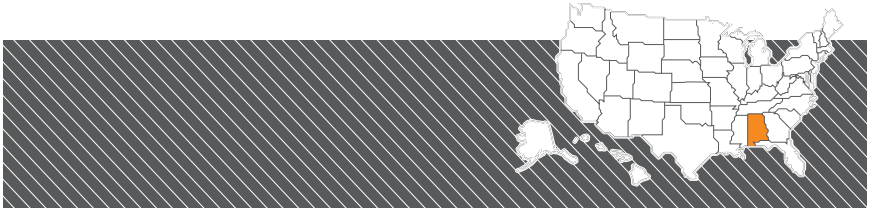
## 2012 STATE PAYROLL TAX DESKTOP REFERENCE

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The 2012 State Payroll Tax Desktop Reference is a comprehensive guide that contains valuable information regarding individual state payroll tax filing. It is organized in a one-state-per-page alphabetical format, providing details on each of the 50 states, as well as D.C. and Puerto Rico, that require payroll tax filing.

Topics covered within this desktop reference include contact information, unemployment insurance, state wages and hours, new hire reporting, and more to assist you in meeting infrequent out-of-state and/or multiple state payroll tax requirements.

Keep this helpful guide handy to use as a resource throughout the year. We are confident that you will find it to be informative and helpful in supporting the state payroll tax filing requirements of your clients. We encourage you to use this information as a guideline, and recommend that you check for new or updated material using state-specific websites and phone numbers provided herein. The content in this booklet is based on information available through March 2012.



# ALABAMA

**DEPARTMENT OF REVENUE** \* Tavares D Matthews, Coordinator \* **334.242.1300**  
Income Tax Electronic Filing Center \* P.O. Box 327450 \* Montgomery , AL 36132-7480  
[www.revenue.alabama.gov](http://www.revenue.alabama.gov)

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**NEW EMPLOYER REGISTRATION** \* [www.greenjobs.com/employers/employer\\_registration.aspx](http://www.greenjobs.com/employers/employer_registration.aspx)

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**UNEMPLOYMENT INSURANCE** \* Department of Industrial Relations \* **334.242.8025**  
Unemployment Compensation Division \* 649 Monroe St. \* Montgomery, AL 36131  
<http://dir.alabama.gov/uc>

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**CHILD SUPPORT ENFORCEMENT** \* Department of Human Resources \* **334.242.9300**  
Child Support Enforcement Division \* P.O. Box 304000 \* Montgomery, AL 36130-4000  
[www.dhr.state.al.us/index.asp](http://www.dhr.state.al.us/index.asp)

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**NEW HIRE REPORTING** \* Department of Industrial Relations \* **334.353.0408** \* New-Hire Unit  
649 Monroe St. \* Room 3203 \* Montgomery, AL 36131-0378 \* <http://dir.alabama.gov/nhl>

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**STATE WAGE AND HOUR** \* Department of Labor \* **334.242.3460**  
P.O. Box 303500 \* Montgomery, AL 36130-3500 \* [www.alalabor.state.al.us](http://www.alalabor.state.al.us)

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**State Minimum Wage** – No Provision; **Tip Credit** – No Provision  
**Overtime Pay Requirement** – No General Provision

**Meal Break Regulation** – Meal or rest period for minors under age 16; 30 minutes after  
5 hours worked

**Pay Frequency Requirement** – Bi-Weekly or Semi-Monthly

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – No Provision; **Allow Pay Cards** – No Provision

**Supplemental Wage Taxation** – Flat 5% or treat as a single payment and compute withholding  
on total

**Withholding Allowance Certificate** – Form: A-4; **Use Fed W-4?** No

**Unemployment Wage Base** – \$8,000; **New Employer Rate** – 2.7%; **Range** – 0.65 - 6.8%

**Reciprocity** – Alabama does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – An Alabama resident employer is required to withhold  
Alabama income tax for wages paid to a resident working in another state unless the employer  
is withholding the tax of the other state from the wages.; **Non-Residents Working In the State** –  
A nonresident employer is not required to withhold Alabama income tax from wages paid to an  
Alabama resident for services performed outside the state of Alabama (regulations 810-3-71.01 (6)  
and 810-3-71.01 (8))



# ALASKA

**DEPARTMENT OF REVENUE** \* P.O. Box 110400 \* 11th Floor \* State Office Bldg.  
Juneau, AK. 99811-0400 \* Patrick Galvin \* [www.revenue.state.ak.us](http://www.revenue.state.ak.us)

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**UNEMPLOYMENT INSURANCE** \* Department of Labor and Workforce Development  
**888.448.3527** \* Unemployment Security Division \* P.O. Box 115509 \* Juneau, AK 99811-5509  
<http://www.labor.state.ak.us/estax>

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**CHILD SUPPORT ENFORCEMENT** \* Child Support Services \* **877.269.6685**  
Child Support Enforcement Division \* 550 W. 7th Ave., Suite 310 \* Anchorage, AK 99501-6699  
<http://www.childsupport.alaska.gov/contacts.asp>

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**NEW HIRE REPORTING** \* Department of Revenue \* **877.269.6685**  
New-Hire Reporting Section \* 550 W. 7th Ave., Suite 310 \* Anchorage, AK 99501-6699  
[http://childsupport.alaska.gov/Employers/Employer\\_Information.asp](http://childsupport.alaska.gov/Employers/Employer_Information.asp)

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**STATE WAGE AND HOUR** \* Department of Labor & Workforce \* **907.465.4842** (Juneau);  
**907.269.4915** (Anchorage) \* **907.451.2885** (Fairbanks) \* 1111 W. 8th St. \* Rm 302 \* P.O. Box 111149  
Juneau, AK 99811-1149 \* <http://www.labor.state.ak.us/>

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**State Minimum Wage** – \$7.75; **Tip Credit** – No; **Overtime Pay Requirement** – 1 1/2 times regular rate after 8 hour day or 40 hour week

**Meal Break Regulation** – Minors receive 30 minutes after each 6 hour shift

**Pay Frequency Requirement** – Monthly or Semi-Monthly

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Not Allowed; **Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – Not Applicable

**Withholding Allowance Certificate** – Not Applicable

**Unemployment Wage Base** – \$35,800; **New Employer Rate** – 2.74 - 3.45%; **Range** – 1.31 - 5.4%

**Reciprocity** – Alaska does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – Not Applicable

**Non-Residents Working In the State** – Not Applicable



# ARIZONA

**DEPARTMENT OF REVENUE** \* Income Tax Withholding Division \* **602.255.2060**  
P.O. Box 29009 \* Phoenix, AZ 85038-9009 \* [www.revenue.state.az.us](http://www.revenue.state.az.us)

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**NEW EMPLOYER REGISTRATION** \* [www.aztaxes.gov](http://www.aztaxes.gov)

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**UNEMPLOYMENT INSURANCE** \* Department of Economic Security \* **602.771.6601**  
P.O. Box 6028 \* Phoenix, AZ 85005-6028 \* [www.azdes.gov/esa/uitax/uihome.asp](http://www.azdes.gov/esa/uitax/uihome.asp)

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**CHILD SUPPORT ENFORCEMENT** \* DES Division of Child Support Enforcement \* **602.252.4045**  
P.O. Box 40458 \* Phoenix, AZ 85067-9917 \* [www.supreme.state.az.us/childsup/](http://www.supreme.state.az.us/childsup/)

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**NEW HIRE REPORTING** \* Arizona New Hire Reporting Center \* **888.282.2064**  
P.O. Box 25638 \* Phoenix, AZ 85002 \* [www.AZ-NewHire.com](http://www.AZ-NewHire.com)

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**STATE WAGE AND HOUR** \* Department of Labor, Industrial Commission \* **602.542.4515**  
800 W. Washington St. \* Phoenix, AZ 85007  
<http://www.ica.state.az.us/divisions/labor/index.html>

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**State Minimum Wage** – \$7.65; **Tip Credit** – \$3.00 hour  
**Overtime Pay Requirement** – Federal rules apply.

**Meal Break Regulation** – No specific state law

**Pay Frequency Requirement** – Semi-monthly

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Not Allowed

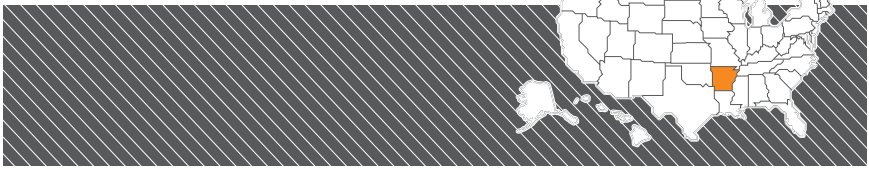
**Supplemental Wage Taxation** – Compute the same as regular wages

**Withholding Allowance Certificate** – Form: A-4

**Unemployment Wage Base** – \$7,000; **New Employer Rate** – 2.0%; **Range** – 0.02 - 6.38%

**Reciprocity** – California, Indiana, Oregon, and Virginia.

**Resident/Non-Resident Taxation** – Resident(s) not working in the state \* Not Applicable  
**Non-Residents Working In the State** – Yes – With certain exceptions; The following residents may be exempt from Arizona Withholding if they meet certain requirements: (a) California, Indiana, Oregon and Virginia residents, (b) interstate carrier employees, (c) nonresidents in the motion picture industry, and (d) part-time or seasonal employees. Employees meeting criteria can request withholding



# ARKANSAS

**DEPARTMENT OF REVENUE** \* Department of Finance and Administration \* **501.682.7290**  
Office of Income Tax \* P.O. Box 8055 \* Little Rock, AR 72203-8055  
[www.state.ar.us/dfa/osra/osra\\_index.html](https://www.state.ar.us/dfa/osra/osra_index.html)

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## **NEW EMPLOYER REGISTRATION**

<https://www.employment.arkansas.gov/ERSWeb/ers/Security/WelcomePage.jsp>

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**UNEMPLOYMENT INSURANCE** \* Department of Workforce Services \* **501.682.3201**  
1 Pershing Circle \* North Little Rock, AR 72214 \* <http://www.state.ar.us/esd>

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**CHILD SUPPORT ENFORCEMENT** \* Office of Child Support Enforcement \* **501.683.7911**  
Department of Finance and Administration \* 400 East Capitol \* P.O. Box 8133  
Little Rock, AR 72203 \* [http://www.state.ar.us/dfa/child\\_support/ocse\\_index.html](http://www.state.ar.us/dfa/child_support/ocse_index.html)

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**NEW HIRE REPORTING** \* Arkansas New Hire Reporting Center \* **501.376.2125**  
P.O. Box 2540 \* Little Rock, AR 72203 \* [www.AR-NewHire.com](http://www.AR-NewHire.com)

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**STATE WAGE AND HOUR** \* Department of Labor Employment \* **501.682.4500**  
Wage and Hour Section \* 10421 West Markham \* Little Rock, AR 72205-2190  
[www.state.ar.us/labor](http://www.state.ar.us/labor)

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**State Minimum Wage** – \$6.25; **Tip Credit** – 3.62; **Overtime Pay Requirement** – Must be paid at 1½ times the regular rate of pay for hours in excess of 40 hours in a workweek

**Meal Break Regulation** – No provisions

**Pay Frequency Requirement** – Semi-Monthly with certain exceptions

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Employees may opt out by providing employer with written statement requesting payment by check Paycards: Yes

**Supplemental Wage Taxation** – Withhold 7% of payment

**Withholding Allowance Certificate** – Form AR-4EC

**Unemployment Wage Base** – \$12,000; **New Employer Rate** – 3.8%; **Range** – 1 - 10.9%

**Reciprocity** – Arkansas does not have any reciprocal agreements; A border city exemption applies to residents of Texarkana

**Resident/Non-Resident Taxation** – No withholding required if the work state has an income tax  
**Non-Residents Working In the State** – Subject to withholding



# CALIFORNIA

**DEPARTMENT OF REVENUE** \* Employment Development Department \* **888.745.3886**  
Taxpayer Assistance Center \* P.O. Box 2068 \* Rancho Cordova, CA. 95741-2068  
[http://www.edd.cahwnet.gov/payroll\\_taxes/](http://www.edd.cahwnet.gov/payroll_taxes/)

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**NEW EMPLOYER REGISTRATION** \* [www.edd.ca.gov](http://www.edd.ca.gov)

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**UNEMPLOYMENT INSURANCE** \* Employment Development Department \* **888.745.3886**  
P.O. Box 2068 \* Rancho Cordova, CA 95741-2068 \* [www.edd.ca.gov](http://www.edd.ca.gov)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Child Support Services \* **916.464.5000**  
P.O. Box 419064 \* Rancho Cordova, CA \* 95741-9064 \* <http://www.childsup.ca.gov/>

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**NEW HIRE REPORTING** \* California New Hire Reporting \* **916.651.6945** \* P.O. Box 997016  
MIC 23 West Sacramento, CA 95799-7016  
[www.edd.ca.gov/Payroll\\_Taxes/New\\_Hire\\_Reporting.htm](http://www.edd.ca.gov/Payroll_Taxes/New_Hire_Reporting.htm)

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**STATE WAGE AND HOUR** \* Department of Industrial Relations  
Division of Labor Standards Enforcement \* **415.703.4810** \* 455 Golden Gate Ave \* 10th Floor  
San Francisco, CA 94102 \* <http://www.dir.ca.gov/DLSE/dlse.html>

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**State Minimum Wage** – \$8.00; **Tip Credit** – No

**Overtime Pay Requirement** – 1½ times the regular rate for any hours over 8 a day or 40 a week

**Meal Break Regulation** – An employer may not employ an employee for a work period of more than 5 hours per day without providing a meal period of less than 30 minutes. 10 minute break for 4 or more hours worked in certain professions

**Pay Frequency Requirement** – Semi-Monthly

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Not Allowed

**Supplemental Wage Taxation** – Add to regular wages and withhold on total

**Withholding Allowance Certificate** – Form DE 4

**Unemployment Wage Base** – \$7,000; **New Employer Rate** – 3.4%; **Range** – 1.5 – 6.2%

**Reciprocity** – California does not have any reciprocal agreements.

**Resident/Non-Resident Taxation** – Subject to withholding only to the extent that California withholding amount exceeds work state withholding amount

**Non-Residents Working In the State** – Subject to withholding - Payments of over \$1,500 in a year to nonresident contractors are subject to 7% withholding



# COLORADO

**DEPARTMENT OF REVENUE** \* Taxpayer Services Division \* **303.866.3221**  
1375 Sherman St. \* Denver, CO 80261-0009 \* [www.revenue.state.co.us/main/home.asp#](http://www.revenue.state.co.us/main/home.asp#)

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**NEW EMPLOYER REGISTRATION** \* [www.coworkforce.com/UIT](http://www.coworkforce.com/UIT)

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**UNEMPLOYMENT INSURANCE** \* Department of Labor and Employment \* **303.318.9100**  
Division of Employment and Training, Unemployment Insurance Tax Operations  
633 17th Street \* Suite 201 \* Denver, CO 80202-3660 \* [www.coworkforce.com/UIT](http://www.coworkforce.com/UIT)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Child Support Services \* **303.866.4300**  
Division of Child Support \* 1575 Sherman St. \* 5th Floor \* Denver, CO 80203  
[www.childsupport.state.co.us/do/home/index](http://www.childsupport.state.co.us/do/home/index)

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**NEW HIRE REPORTING** \* Colorado State Directory of New Hires \* **303.297.2849**  
P.O. Box 2920 \* Denver, CO 80201-2920 \* <https://newhire.state.co.us/newhire/do/>

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**STATE WAGE AND HOUR** \* Department of Labor \* **303.318.8441**  
Division of Labor Standards Office \* 633 17th Street \* Suite 200 \* Denver, CO 80202-3660  
[www.coworkforce.com/LAB](http://www.coworkforce.com/LAB)

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**State Minimum Wage** – \$7.64 (adjusted annually); Tip Credit: \$3.02

**Overtime Pay Requirement** – 1½ times regular rate after 12-hour day or 40-hour week

**Meal Break Regulation** – Employees are entitled to “duty free” meal period of at least 30 minutes when the scheduled work shift exceeds 5 consecutive hours of work; 10 minute paid rest break for each 4 hours worked in certain industries

**Pay Frequency Requirement** – Monthly

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Not allowed; Allow Pay Cards - Yes

**Supplemental Wage Taxation** – Add to regular wages and withhold on total

**Withholding Allowance Certificate** – W-4

**Unemployment Wage Base** – \$11,000; **New Employer Rate** – 2.52% except for new construction employers which are 4.92 - 6.22%; **Range** – 1.0 - 5.4%

**Reciprocity** – Colorado does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – \* No withholding required if employer is required to withhold tax for the work state; **Non-Residents Working In the State** – Working in Colorado is subject to withholding

\* Withholding not required if work is not in the course of an employer’s business, or is of extremely short duration





# CONNECTICUT

**DEPARTMENT OF REVENUE** \* Taxpayer Services \* **860.297.5962**  
25 Sigourney St. \* Hartford, CT 06106-5032 \* [www.ct.gov/DRS](http://www.ct.gov/DRS)

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**NEW EMPLOYER REGISTRATION** \* <http://www.ct.gov/drs/site/default.asp>

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**UNEMPLOYMENT INSURANCE** \* Department of Labor \* **860.263.6550**  
Unemployment Insurance Tax Division \* 200 Folly Brook Blvd. \* Wethersfield, CT 06109 -1114  
[www.ctdol.state.ct.us/uitax/txmenu.htm](http://www.ctdol.state.ct.us/uitax/txmenu.htm)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Social Services \* **800.842.1508**  
Connecticut Child Support Resource Center \* 25 Sigourney St. \* Hartford, CT 06106-5033  
[www.ct.gov/dss/cwp/view.asp?a=2353&q=305182](http://www.ct.gov/dss/cwp/view.asp?a=2353&q=305182)

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**NEW HIRE REPORTING** \* Department of Labor Office of Research \* **860.263.6310**  
200 Folly Brook Blvd. \* Wethersfield, Ct. 06109 \* [www.ctdol.state.ct.us/lmi/newhire.htm](http://www.ctdol.state.ct.us/lmi/newhire.htm)

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**STATE WAGE AND HOUR** \* Department of Labor \* **860.263.6000**  
Division of Wage and Workplace Standards \* 200 Folly Brook Blvd. \* Wethersfield, CT 06109  
[www.ctdol.state.ct.us/wgwkstnd/wgemenu.htm](http://www.ctdol.state.ct.us/wgwkstnd/wgemenu.htm)

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**State Minimum Wage** – \$8.25; **Tip Credit** – \$2.56 per hour for persons in hotel and restaurant  
\$0.91 per hour for bartenders; **Overtime Pay Requirement** – 1½ times regular rate after  
40-hour week

**Meal Break Regulation** – 30 minutes after first 2 hours and before last 2 hours during a shift  
of 7½ consecutive hours or more; Employers and employees may agree to different meal periods  
in writing; A break must be granted to express breast milk

**Pay Frequency Requirement** – Weekly

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Not Allowed

**Supplemental Wage Taxation** – Add to regular wages and withhold on total. For one-time or  
miscellaneous payments, 6.5%

**Withholding Allowance Certificate** – CT W-4

**Unemployment Wage Base** – \$15,000; **New Employer Rate** – 4.2%; **Range** – 1.9 - 6.8%

**Reciprocity** – Connecticut does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – Subject to CT withholding to the extent CT withholding is  
higher than the work state withholding amount; **Non-Residents Working In the State** – No  
withholding required in wages/compensation paid to non-resident employees for services  
performed in CT, if such employees are assigned to a primary work location outside of CT and  
work in CT for 14 or fewer days during a calendar year



# DELAWARE

**DEPARTMENT OF REVENUE** \* Department of Finance, Division of Revenue \* **302.577.8445**  
Carvel State Office Bldg. \* 820 N. French St. \* Wilmington, DE 19801  
[www.state.de.us/revenue/default.shtml](http://www.state.de.us/revenue/default.shtml)

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**NEW EMPLOYER REGISTRATION** \*  
[www.greenjobs.com/employers.com/employers/employer\\_registration.aspx](http://www.greenjobs.com/employers.com/employers/employer_registration.aspx)

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**UNEMPLOYMENT INSURANCE** \* Department of Labor Division of Unemployment Insurance  
**302.761.8482** \* P.O. Box 9953 \* Wilmington, DE 19809-0953 \*  
[www.delawareworks.com/unemployment/welcome.shtml](http://www.delawareworks.com/unemployment/welcome.shtml)

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**CHILD SUPPORT ENFORCEMENT** \* Delaware Health and Social Services Division of Child Support  
Enforcement \* **302.395.6500** \* P.O. Box 904 \* 84A Christiana Rd. \* New Castle, DE 19720  
[www.dhss.delaware.gov/dhss/dcse/index.html](http://www.dhss.delaware.gov/dhss/dcse/index.html)

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**NEW HIRE REPORTING** \* New Hire Unit \* **302.326.6200 or 302.577.7171**  
P.O. Box 12701 \* Wilmington, DE 19850 \* [www.dhss.delaware.gov/dhss/dcse/nhr.html](http://www.dhss.delaware.gov/dhss/dcse/nhr.html)

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**STATE WAGE AND HOUR** \* Department of Labor Division of Industrial Affairs, Office of Labor Law  
Enforcement \* **302.761.8200** \* 4425 North Market St. \* 4th Floor \* Wilmington, DE 19802  
[www.delawareworks.com/industrialaffairs/services/LaborLawEnforcement.shtml](http://www.delawareworks.com/industrialaffairs/services/LaborLawEnforcement.shtml)

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**State Minimum Wage** – \$7.25 Tip Credit - \$5.02 per hour  
**Overtime Pay Requirement** – After 40 hours in a work week under federal law

**Meal Break Regulation** – 30 minutes if scheduled work is 7.5 or more hours per day;  
30 minute rest period for employees under 18 working more than 5 hours

**Pay Frequency Requirement** – Monthly

**Unclaimed Wages** – 5 Years

**Employer Mandate Direct Deposit** – Not allowed; Allow Pay Cards - Yes

**Supplemental Wage Taxation** – Add to regular wages and withhold on total

**Withholding Allowance Certificate** – W-4

**Unemployment Wage Base** – \$10,500; **New Employer Rate** – 3.1% (New construction employers  
pay 6.0%); **Range** – 0.3 - 8.2%

**Reciprocity** – Delaware does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – No withholding requirement

**Non-Residents Working In the State** – Subject to withholding



# DISTRICT OF COLUMBIA

**DEPARTMENT OF REVENUE** \* Office of Tax & Revenue Customer Service Center \* **202.727.4829**  
941 N Capitol St. NE \* First Floor \* Washington, DC 20002  
[www.otr.cfo.dc.gov/otr/site/default.asp](http://www.otr.cfo.dc.gov/otr/site/default.asp)

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**NEW EMPLOYER REGISTRATION** \* <https://newhire-reporting.com/DC-newhire/empreg.aspx>

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**UNEMPLOYMENT INSURANCE** \* Department of Employment Services Office of Unemployment Compensation Tax Division \* **202.724.7000** \* 609 H St. NE \* Washington, DC 20002  
<http://does.ci.washington.dc.us/does/cwp/view,a,1232,q,537855,doesNav,707C32062%7c.asp>

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**CHILD SUPPORT ENFORCEMENT** \* Office of the Attorney General Child Support Enforcement Division \* **202.442.9900** \* One Judiciary Square \* 441 4th St. NW \* Suite 550N Washington, DC 20001 \* <http://csed.dc.gov>

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**NEW HIRE REPORTING** \* District of Columbia New Hire Operations Center \* **877.846.9523**  
P.O. Box 149291 \* Austin, TX 78714-9291  
<http://newhire-reporting.com/DC-Newhire/default.aspx>

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**STATE WAGE AND HOUR** \* Department of Employment Services Office of Labor Standards Office of Wage-Hour \* **202.671.1880** \* 64 New York Ave. NE \* Room 3812 \* Washington DC 20002  
<http://does.dc.gov/does/site/default.asp>

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**State Minimum Wage** – \$8.25; **Tip Credit** – \$5.48

**Overtime Pay Requirement** – 1½ times regular rate after 40 hour week

**Meal Break Regulation** – No provision

**Pay Frequency Requirement** – Semi-Monthly; Monthly if by custom or contract

**Unclaimed Wages** – 1 Year; Keep records for 10 years

**Employer Mandate Direct Deposit** – Allowed for District employees

**Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – Add to regular wage and withhold on total

**Withholding Allowance Certificate** – D-4

**Unemployment Wage Base** – \$9,000; **New Employer Rate** – 2.7%; **Range** – 1.6 - 7.0%

**Reciprocity** – Maryland and Virginia

**Resident/Non-Resident Taxation** – Subject to withholding 2.6% (except for work in Maryland and Virginia); **Non-Residents Working In the State** – Not subject to withholding (Certificate on Non-Residence required form D-4A)

**No Local Taxes**



# FLORIDA

**DEPARTMENT OF REVENUE** \* Not applicable

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**UNEMPLOYMENT INSURANCE** \* Agency for Workforce Innovation \* **850.921.3511**

Unemployment Compensation Tax Division \* P.O. Box 5350 \* Tallahassee, FL 32314-5350

<http://www.floridajobs.org/unemployment>

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**CHILD SUPPORT ENFORCEMENT** \* Department of Revenue \* **800.622.5437**

Child Support Enforcement Division \* P.O. Box 8030 \* Tallahassee, FL 32314-8030

<http://dor.myflorida.com/dor/childsupport/>

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**NEW HIRE REPORTING** \* Florida New Hire Reporting Center \* **888.854.4791**

P.O. Box 6500 \* Tallahassee, FL 32314-6500

<http://newhire-reporting.com/FL-Newhire/default.aspx>

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**STATE WAGE AND HOUR** \* Agency for Workforce Innovation \* **850.245.7105**

107 East Madison St. \* Caldwell Building \* Tallahassee, FL 32399-4120 \* [www.floridajobs.org](http://www.floridajobs.org)

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**State Minimum Wage** – \$7.67; **Tip Credit** - \$3.02 per hour

**Overtime Pay Requirement** – 1½ times the regular rate for any hours over 8 a day or 40 a week.

Extra pay for manual day laborers after 10 hours of work unless stated otherwise by contract

**Meal Break Regulation** – Minors under 18: 30 minutes after each 4 hour shift

**Pay Frequency Requirement** – No provision

**Unclaimed Wages** – 1 Year; Keep records for 5 years

**Employer Mandate Direct Deposit** – Not Allowed; **Allow Pay Cards** - Yes

**Supplemental Wage Taxation** – Not applicable

**Withholding Allowance Certificate** – Not applicable

**Unemployment Wage Base** – \$8,500; **New Employer Rate** – 2.7%; **Range** – 2.02 – 5.4%

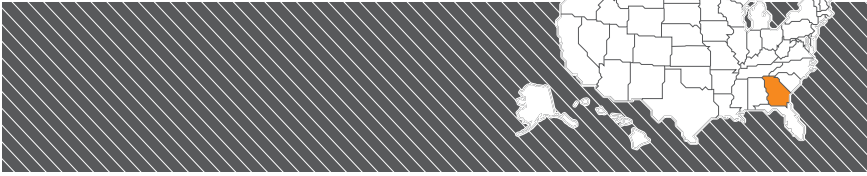
**Reciprocity** – Florida does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – Not applicable

**Non-Residents Working In the State** – Not applicable

**No State Income Tax**

**No Local Taxes**



# GEORGIA

**DEPARTMENT OF REVENUE** \* Department of Revenue Withholding Tax Section \* **404.417.2311** or **877.602.8477** \* 1800 Century Blvd. NE \* Suite 2225 \* Atlanta, GA 30345-3205  
[www.etax.dor.ga.gov/Withholding\\_Tax\\_TSD.aspx](http://www.etax.dor.ga.gov/Withholding_Tax_TSD.aspx)

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**NEW EMPLOYER REGISTRATION** \* [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)

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**UNEMPLOYMENT INSURANCE** \* Department of Labor Unemployment Insurance Division  
**404.232.3001** \* 148 Andrew Young International Blvd. NE \* Atlanta, GA 30303-1751  
[www.dol.state.ga.us/em](http://www.dol.state.ga.us/em)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Human Resources Office of Child Support Enforcement \* **404.463.8800** \* 2 Peachtree St. NW \* Atlanta, GA 30303-3142  
[www.ocss.dhr.georgia.gov](http://www.ocss.dhr.georgia.gov)

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**NEW HIRE REPORTING** \* Georgia New Hire Reporting Program \* **404.525.2985**  
P.O. Box 38480 \* Atlanta, GA 30334-0480  
<http://newhire-reporting.com/GA-Newhire/default.aspx>

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**STATE WAGE AND HOUR** \* Department of Labor \* **404.893.4600**  
Sussex Bldg. \* 148 International Blvd. \* Suite 600 \* Atlanta, GA 30303 \* [www.dol.state.ga.us](http://www.dol.state.ga.us)

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**State Minimum Wage** – \$5.15; **Overtime Pay Requirement** – No provision

**Meal Break Regulation** – No Provision

**Pay Frequency Requirement** – Semi-Monthly

**Unclaimed Wages** – 1 Year; Keep records 10 years

**Employer Mandate Direct Deposit** – Not Allowed; **Allow Pay Cards** – No Provisions

**Supplemental Wage Taxation** – 2% to 6% of payment depending on employee’s annual gross income.

**Withholding Allowance Certificate** – G-4; **Use Fed W-4?** Yes

**Unemployment Wage Base** –\$8,500; **New Employer Rate** – 2.7%; **Range** – .025 - 5.4%

**Reciprocity** – Georgia does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – No withholding required if employer is withholding tax for the working state; **Non-Residents Working In the State** – Yes. If the non-resident works more than 23 days in a calendar quarter in GA or if less than 5% of nonresidents total income attributable to work in Georgia

**Local Tax allowed but none levied as of 1/27/09**



# HAWAII

**DEPARTMENT OF REVENUE** \* Department of Taxation Taxpayer Services \* **808.587.4242**  
P.O. Box 259 \* Honolulu, HI 96809-0259 \* [www.state.hi.us/tax//tax.html](http://www.state.hi.us/tax//tax.html)

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**NEW EMPLOYER REGISTRATION** \* <http://hawaii.gov/labor/ui/new-employer-registration>

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**UNEMPLOYMENT INSURANCE** \* Department of Labor & Industrial Relations Unemployment Insurance Division \* **808.586.8926** \* 830 Punchbowl St. \* Honolulu, HI 96813  
<http://hawaii.gov/labor/ui/index.shtml>

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**CHILD SUPPORT ENFORCEMENT** \* Department of the Attorney General Child Support Enforcement Agency \* **808.692.8265** \* 601 Kamokila Blvd. \* Suite 251 \* Kapolei, HI 96707  
<http://hawaii.gov/ag/csea>

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**NEW HIRE REPORTING** \* Child Support Enforcement Agency \* New Hire Program  
**808.692.7029** \* Kakuhihewa Bldg. \* 601 Kamokila Blvd. \* Suite 251 \* Kapolei, HI 96707  
<http://hawaii.gov/ag/csea/main/pis/locate#NDNH>

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**STATE WAGE AND HOUR** \* Department of Labor and Industrial Relations Wage Standards Division \* **808.586.8777** \* 830 Punchbowl St. \* Room 340 \* Honolulu, HI 96813  
<http://hawaii.gov/labor/wsd/index.shtml>

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**State Minimum Wage** – \$7.25; **Tip Credit** – cash and tips must exceed .25 or less over \$7.25  
**Overtime Pay Requirement** – 1 ½ times the regular rate over 40 hours

**Meal Break Regulation** – 30 min. meal or rest period for minors age 16 and under if working 5 continuous hours

**Pay Frequency Requirement** – Semi-Monthly

**Unclaimed Wages** – 1 Year; Keep records for 5 years

**Employer Mandate Direct Deposit** – Allowed for State employees; **Allow Pay Cards** – Yes, with conditions

**Supplemental Wage Taxation** – Add to regular wages and withhold on total

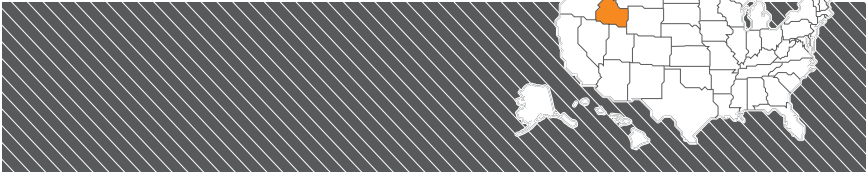
**Withholding Allowance Certificate** – HW-4; **Use Fed W-4?** No

**Unemployment Wage Base** – \$38,800; **New Employer Rate** – 5.2%; **Range** – 2.4 - 5.4%

**Reciprocity** – Hawaii does not have a reciprocal agreement

**Resident/Non-Resident Taxation** – Withholding required if: 1) the employee's regular place of employment is in the state; or 2) if wages are paid from an office in the state

**Non-Residents Working In the State** – Subject to withholding



# IDAHO

**DEPARTMENT OF REVENUE** \* State Tax Commission \* **208.334.7660**  
P.O. Box 36 \* Boise, ID 83722-0410 \* [www.tax.idaho.gov/index.html](http://www.tax.idaho.gov/index.html)

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**NEW EMPLOYER REGISTRATION** \* <https://labor.idaho.gov/applications/ibrs/ibr.aspx>

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**UNEMPLOYMENT INSURANCE** \* Department of Labor Unemployment Insurance Division  
**208.332.3570** \* 317 West Main St. \* Boise, ID 83735 \* <http://labor.idaho.gov>

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**CHILD SUPPORT ENFORCEMENT** \* Department of Health & Welfare Bureau of Child Support Services \* **208.334.2479** \* P.O. Box 83720 \* Boise, ID 83720-0036 \* [www.idahochild.org](http://www.idahochild.org)

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**NEW HIRE REPORTING** \* Department of Commerce & Labor New Hire Directory \* **208.332.8941**  
317 West Main St. \* Boise, ID 83735-0610 \* <http://labor.idaho.gov/applications/newhire>

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**STATE WAGE AND HOUR** \* Department of Labor \* **208.332.3570**  
317 West Main St. \* Boise, ID 83735 \* <http://labor.idaho.gov>

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**State Minimum Wage** – \$7.25; **Tip Credit** – \$3.90 hour  
**Overtime Pay Requirement** – No provision

**Meal Break Regulation** – No provision

**Pay Frequency Requirement** – Monthly

**Unclaimed Wages** – 1 Year; Keep records 7 years

**Employer Mandate Direct Deposit** – Not Allowed; **Allow Pay Cards** – No provisions

**Supplemental Wage Taxation** – Add to regular wages and withhold on total or withhold at a 7.8% rate if amount of supplemental wages is known

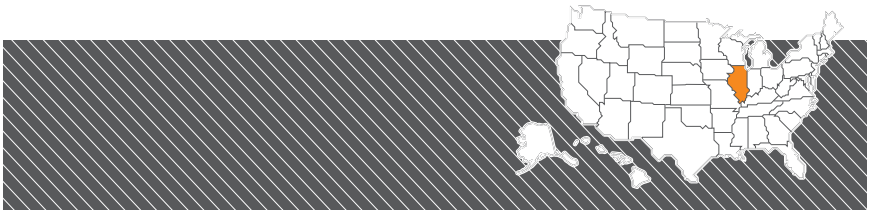
**Withholding Allowance Certificate** – No state form; **Use Fed W-4?** Yes

**Unemployment Wage Base** – \$34,100; **New Employer Rate** – 3.36%; **Range** – 0.96 - 6.8%

**Reciprocity** – Idaho does not have a reciprocal agreement

**Residents working outside the state** – No withholding

**Non-Residents Working In the State** – Subject to withholding if earning more than \$1,000 in a year in the state



# ILLINOIS

**DEPARTMENT OF REVENUE** \* Willard Ice Building \* 217.524.4472  
101 W. Jefferson St. \* Springfield, IL 62702 \* [www.revenue.state.il.us](http://www.revenue.state.il.us)

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**NEW EMPLOYER REGISTRATION** \* [www.business.illinois.gov](http://www.business.illinois.gov)

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**UNEMPLOYMENT INSURANCE** \* Department of Employment Security \* 800.247.4984  
527 South Wells St. \* Chicago, IL 60607 \* [www.ides.state.il.us](http://www.ides.state.il.us)

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**CHILD SUPPORT ENFORCEMENT** \* Illinois Dept. of Public Aid \* 800.447.4278  
509 S. 6th St. \* 6th Floor \* Springfield, IL 62701 \* [www.ilchildsupport.com](http://www.ilchildsupport.com)

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**NEW HIRE REPORTING** \* New Hire Directory \* 800.327.4473  
P.O. Box 19473 \* Springfield, IL 62794-9473 \* [www.ides.state.il.us/](http://www.ides.state.il.us/)

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**STATE WAGE AND HOUR** \* Department of Labor \* Fair Labor Standards Division \* 312.793.2800  
160 North LaSalle \* Ste C-1300 \* Chicago, IL 60601-3150 \* [www.state.il.us/agency/idol](http://www.state.il.us/agency/idol)

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**State Minimum Wage** – \$8.25; **Tip Credit** – 40% of min. wages; \$3.30 per hour  
**Overtime Pay Requirement** – 1½ after 40 hours in a work week

**Meal Break Regulation** – 20 minutes taken during first 5 hours of scheduled shifts of 7 ½ or more consecutive hours, unless collective bargaining agreement provides otherwise; Minors under 16: 30 min meal period if scheduled to work for 5 continuous hours

**Pay Frequency Requirement** – Semi-Monthly

**Unclaimed Wages** – 5 Years; Keep records 5 years

**Employer Mandate Direct Deposit** – Not allowed; **Allow Pay Cards** – No provision

**Supplemental Wage Taxation** – 5% as payment

**Withholding Allowance Certificate** – IL-W-4; **Use Fed W-4:** No

**Unemployment Wage Base** – \$13,560; **New Employer Rate** – 4.35%; **Range** – .55 - 9.45%

**Reciprocity** – Includes Iowa, Kentucky, Michigan and Wisconsin

**Resident/Non-Resident Taxation** – No withholding required if the employer is withholding tax from the work state; Workers working in a reciprocity state can claim exemption from that state's withholding rules; **Non-Residents Working In the State** – Iowa, Kentucky, Michigan, and Wisconsin residents who file IL Form IL-W-5-NR with their employer are exempt from Illinois withholding





# INDIANA

**DEPARTMENT OF REVENUE** \* Taxpayer Services Division \* **317.233.4016**  
100 North Senate Ave. \* Indianapolis, IN 46204 \* [www.in.gov/dor](http://www.in.gov/dor)

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**NEW EMPLOYER REGISTRATION** \* [www.revenue.indiana.org](http://www.revenue.indiana.org)

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**UNEMPLOYMENT INSURANCE** \* Department of Workforce Development \* **800.891.6499**  
Indiana Government Center South \* 10 North Senate Ave. \* Indianapolis, IN 46204  
[www.in.gov/dwd](http://www.in.gov/dwd)

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**CHILD SUPPORT ENFORCEMENT** \* Family and Social Services Administration  
Dept. of Child Services \* **800.840.8757** \* 402 West Washington St. \* Room W360  
Indianapolis, IN 46204 \* <http://www.in.gov/dcs/2356.htm>

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**NEW HIRE REPORTING** \* Indiana New Hire Reporting Center \* **866.879.0198**  
P.O. Box 55097 \* Indianapolis, IN 46205-5097  
<http://newhire-reporting.com/IN-Newhire/default.aspx>

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**STATE WAGE AND HOUR** \* Department of Labor Wage and Hour Division \* **317.232.2655**  
402 West Washington St. \* Room W195 \* Indianapolis, IN 46204 \* [www.in.gov/dol](http://www.in.gov/dol)

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**State Minimum Wage** – \$7.25; **Tip Credit** – Federal law applies \$5.12 hour  
**Overtime Pay Requirement** – 1½ times regular rate after 40 hours in a work week

**Meal Break Regulation** – No general provision. Minors under 18: 1 or 2 rest periods totaling at least 30 minutes during a shift lasting 6 or more hours

**Pay Frequency Requirement** – Semi-Monthly, or Bi-Weekly if requested

**Unclaimed Wages** – 1 Year; Keep records 10 years

**Employer Mandate Direct Deposit** – Allowed; **Allow Pay Cards** – No provision

**Supplemental Wage Taxation** – 3.4%

**Withholding Allowance Certificate** – WH-4; **Use Fed W-4?** No

**Unemployment Wage Base** – \$9,500; **New Employer Rate** – 2.5%; **Range** – 0.5 - 7.4%

**Reciprocity** – Kentucky, Michigan, Ohio, Pennsylvania and Wisconsin

**Resident/Non-Resident Taxation** – Subject to Indiana withholding; Residents working in a reciprocity state can avoid double withholding by claiming exemption from that state's withholding rules; **Non-Residents Working In the State** – Subject to withholding



# IOWA

**DEPARTMENT OF REVENUE** \* Withholding Correspondence \* **800.367.3388**  
P.O. Box 10465 \* Des Moines, IA 50306-0465 \* [www.state.ia.us/tax](http://www.state.ia.us/tax)

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**NEW EMPLOYER REGISTRATION** \* [www.iowa.gov/tax/business/newbus.html](http://www.iowa.gov/tax/business/newbus.html)

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**UNEMPLOYMENT INSURANCE** \* Workforce Development Department \* **800.972.2024**  
1000 East Grand Ave. \* Des Moines, IA 50319-0209  
[www.iowaworkforce.org/ui/uiemployers.htm](http://www.iowaworkforce.org/ui/uiemployers.htm)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Human Services \* Child Support Unit  
**877.274.2580** \* 501 Sycamore St. \* Suite 400 \* P.O. Box 7200 \* Waterloo, IA 50704-7200  
[www.iowachildsupport.gov](http://www.iowachildsupport.gov)

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**NEW HIRE REPORTING** \* Department of Human Services \* **877.274.2580** \* P.O. Box 10322  
Des Moines, IA 50306-0322 \* [www.iowachildsupport.gov](http://www.iowachildsupport.gov)

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**STATE WAGE AND HOUR** \* Iowa Workforce Development \* Division of Labor \* **515.281.5387**  
1000 East Grand Ave. \* Des Moines, IA 50319-0209 \* [www.iowaworkforce.org/labor](http://www.iowaworkforce.org/labor)

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**State Minimum Wage** – \$7.25; **Tip Credit** – 40% of state minimum wage; \$2.90/hr  
**Overtime Pay Requirement** – No Provision

**Meal Break Regulation** – No General Provision. Minors under 16: 30 min rest period during shift of 5 hours or more

**Pay Frequency Requirement** – Bi-Weekly, Semi-Monthly, or Monthly

**Unclaimed Wages** – 1 Year; Keep records 4 years

**Employer Mandate Direct Deposit** – Allowed as mandate of hire for new employees hired on after 7/1/05; **Allow Pay Cards** – No provision

**Supplemental Wage Taxation** – Add to regular wages and withhold on total; Withhold at 6% if flat rate is used for federal withholding

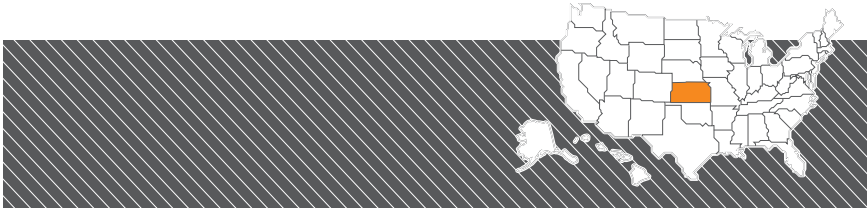
**Withholding Allowance Certificate** – IA W-4; **Use Federal W-4?** – No

**Unemployment Wage Base** – \$25,300; **New Employer Rate** – 1.5%; Construction 9.0  
**Range** – 0.0 – 9.0%

**Reciprocity** – Illinois only

**Resident/Non-Resident Taxation** – Subject to withholding only to the extent that Iowa withholding exceeds work state withholding; If an Iowa resident is working in Illinois, they can claim exemption from Illinois income tax withholding

**Non-Residents Working In the State** – Subject to withholding; IL residents who file Iowa form 44-016 with their employers are exempt from Iowa withholding



# KANSAS

**DEPARTMENT OF REVENUE** \* 785.368.8222

915 SW Harrison St. \* Topeka, KS 66625-1000 \* [www.ksrevenue.org](http://www.ksrevenue.org)

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**NEW EMPLOYER REGISTRATION** \* [www.ksrevenue.org](http://www.ksrevenue.org)

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**UNEMPLOYMENT INSURANCE** \* Department of Labor, Division of Employment \* 785.296.1796

401 SW Topeka Blvd. \* Topeka, KS 66603-3182 \* [www.dol.ks.gov/UI/html/enui\\_dbr.html](http://www.dol.ks.gov/UI/html/enui_dbr.html)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Social and Rehabilitation Services

Child Support Enforcement Program \* 785.296.4687 \* P.O. Box 497 \* Topeka, KS 66601

[www.srskansas.org/cse/iwo](http://www.srskansas.org/cse/iwo)

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**NEW HIRE REPORTING** \* Kansas Department of Labor New Hire Directory \* 888.219.7801

P.O. Box 3510 \* Topeka, KS 66601-3510 \* [www.dol.ks.gov/ui/html/newhires\\_BUS.html](http://www.dol.ks.gov/ui/html/newhires_BUS.html)

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**STATE WAGE AND HOUR** \* Department of Human Resources \* Employment Standards Division

785.296.4062 \* 401 SW Topeka Blvd. \* Topeka, KS 66603-3182

[www.dol.ks.gov/es/html/laws\\_res.html](http://www.dol.ks.gov/es/html/laws_res.html)

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**State Minimum Wage** – \$7.25; **Tip Credit** –\$5.12 per hour

**Overtime Pay Requirement** – 1½ times regular rate after 46 hour work week

**Meal Break Regulation** – No provision

**Pay Frequency Requirement** –At least monthly

**Unclaimed Wages** – 1 Year; Keep records 10 years

**Employer Mandate Direct Deposit** – Allowed; **Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – 5%

**Withholding Allowance Certificate** – K-4 **Use Fed W-4?** – Yes, if hired before 1/1/08

**Unemployment Wage Base** –\$8,000; **New Employer Rate** – 4%; Construction 6.0

**Range** – 0.11 - 5.4%

**Reciprocity** – No agreements

**Resident/Non-Resident Taxation** – Subject to withholding only to the extent that Kansas withholding amount exceeds work state withholding

**Non-Residents Working In the State** – Subject to withholding



# KENTUCKY

**DEPARTMENT OF REVENUE** \* Withholding Tax Branch \* **502.564.7287**

P.O. Box 181 \* Station 57 \* Frankfort, KY 40602-0181 \* [www.revenue.ky.gov/business/whtax.htm](http://www.revenue.ky.gov/business/whtax.htm)

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## **NEW EMPLOYER REGISTRATION**

[www.greenjobs.com/employers/employer\\_registration.aspx](http://www.greenjobs.com/employers/employer_registration.aspx)

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**UNEMPLOYMENT INSURANCE** \* Office of Employment and Training \* **502.564.2900**

275 East Main St. \* 2nd Floor East \* Frankfort, KY 40621 \* [www.des.ky.gov](http://www.des.ky.gov)

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**CHILD SUPPORT ENFORCEMENT** \* Cabinet for Health and Family Services \* **501.564.2285**

P.O. Box 2150 \* Frankfort, KY 40602-2150 \* [www.chfs.ky.gov/dis](http://www.chfs.ky.gov/dis)

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**NEW HIRE REPORTING** \* Kentucky New Hire Reporting Center \* **800.817.2262**

P.O. Box 2586 \* Atlanta, Georgia 30301-2586

<http://newhire-reporting.com/KY-Newhire/default.aspx>

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**STATE WAGE AND HOUR** \* Department of Labor \* Division of Employment Standards

**502.564.3070** \* 1047 US Hwy 127 South \* Suite 4 \* Frankfort, KY 40601-4381

[www.labor.ky.gov/ows/employmentstandards](http://www.labor.ky.gov/ows/employmentstandards)

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**State Minimum Wage** – \$ 7.25; **Tip Credit** – \$5.12

**Overtime Pay Requirement** – 1½ times regular rate after 40 hours in work week

**Meal Break Regulation** – Reasonable amount of time taken in 3-5 hours after start of shift.

Rest period: 10 minutes for every 4 hours worked (in addition to regularly scheduled meal period)

**Pay Frequency Requirement** – Semi-Monthly

**Unclaimed Wages** – 3 Years

**Employer Mandate Direct Deposit** – Yes; **Allow Pay Cards** – No provisions

**Supplemental Wage Taxation** – Add to regular wages and withhold on total

**Withholding Allowance Certificate** – Form K-4; **Use Federal W-4** – No

**Unemployment Wage Base** – \$9,000; **New Employer Rate** – 2.7%; Construction 10.0

**Range** – 1.0 – 10.0%

**Reciprocity** – Illinois, Indiana, Michigan, Ohio, Virginia, West Virginia, and Wisconsin

**Resident/Non-Resident Taxation** – A resident is subject to withholding. A Kentucky resident working in another reciprocity state can avoid double withholding by claiming exemption from that state's withholding tax rule

**Non-Residents Working In the State** – Subject to withholding; see reciprocal agreements



# LOUISIANA

**DEPARTMENT OF REVENUE** \* Withholding Tax Section \* P.O. Box 201 \* Baton Rouge, LA 70821  
225.219.7318 \* [www.rev.state.la.us](http://www.rev.state.la.us)

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**NEW EMPLOYER REGISTRATION** \* [www.laworks.net](http://www.laworks.net)

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**UNEMPLOYMENT INSURANCE** \* Louisiana Workforce Commission \* P.O. Box 94186  
Baton Rouge, LA 70804-9186 \* 225.342.2977  
[www.laworks.net/UnemploymentInsurance/UI\\_Employers.asp](http://www.laworks.net/UnemploymentInsurance/UI_Employers.asp)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Social Services \* 225.342.5760  
Office of Family Support and Enforcement Services \* 530 Lakeland Ave. \* Baton Rouge, LA 70804  
<http://www.dss.state.la.us/index.cfm?md=pagebuilder&tmp=home&pid=225>

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**NEW HIRE REPORTING** \* Department of Social Services \* 888.223.1461 \* New Hire Reporting  
P.O. Box 142513 \* Austin, TX 78714-2513 \* [www.la-newhire.com](http://www.la-newhire.com)

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**STATE WAGE AND HOUR** \* Louisiana Workforce Commission \* 1001 North 23rd Street  
P.O. Box 94094 \* Baton Rouge, LA 70802-3338 \* 225.342.3111 \* [www.laworks.net](http://www.laworks.net)

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**State Minimum Wage** – No Provision; **Tip Credit** – No Provision  
**Overtime Pay Requirement** – No Provision

**Meal Break Regulation** – Minors under 18: 30 minutes after each 5-hour shift

**Pay Frequency Requirement** – Semi-Monthly or Bi-Weekly, with paydays two weeks apart

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Allowed; **Allow Pay Cards** – No Provision

**Supplemental Wage Taxation** – Add to regular wages and withhold on total

**Withholding Allowance Certificate** – Form L-4; **Use Fed W-4?** No

**Unemployment Wage Base** – \$7,700; **New Employer Rate** – 1.24-3.1%; **Range** – 0.1 – 6.20%

**Reciprocity** – Louisiana does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – Are not subject to LA withholding if employer is withholding tax for the work state; **Non-Residents Working In the State** – Subject to LA withholding; Withholding is not required on payments to non-resident contractors if total payments in a calendar year do not exceed \$600



# MAINE

**DEPARTMENT OF REVENUE** \* Department of Administrative and Financial Services  
**207.626.8475** \* Maine Revenue Services Withholding Tax Division  
P.O. Box 1061 \* Augusta, ME 04332-1061 \* [www.maine.gov/revenue](http://www.maine.gov/revenue)

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**NEW EMPLOYER REGISTRATION** \* [www.maine.gov/online/suwtaxreg/](http://www.maine.gov/online/suwtaxreg/)

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**UNEMPLOYMENT INSURANCE** \* Department of Labor Bureau of Unemployment Insurance  
**207.287.3176** \* P.O. Box 259 \* Augusta, ME 04332-0259  
[www.maine.gov/labor/unemployment/tax.html](http://www.maine.gov/labor/unemployment/tax.html)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Health and Human Services  
Office of Integrated Access and Support \* Division of Support Enforcement and Recovery  
**207.624.7829** \* 11 State House Station Whitten Rd. \* Augusta, ME 04333  
[www.maine.gov/dhhs/OIAS/dser/index.html](http://www.maine.gov/dhhs/OIAS/dser/index.html)

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**NEW HIRE REPORTING** \* Department of Health and Human Services \* **207.624.7880**  
Division of Support Enforcement and Recovery New Hire Reporting Program  
11 State House Station \* Augusta, ME 04333-0011  
[www.maine.gov/dhhs/OIAS/dser/employer/new-hire.html](http://www.maine.gov/dhhs/OIAS/dser/employer/new-hire.html)

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**STATE WAGE AND HOUR** \* Department of Labor Bureau \* **207.623.7900**  
54 State House Station \* Augusta, ME 04333-0045  
[www.maine.gov/labor/labor\\_laws/wagehour.html](http://www.maine.gov/labor/labor_laws/wagehour.html)

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**State Minimum Wage** – \$7.50; **Tip Credit** – 50% of State Min. Wage  
**Overtime Pay Requirement** – 1½ times regular rate after 40 hour week

**Meal Break Regulation** – 30 minute meal or rest period after each 6 hour shift

**Pay Frequency Requirement** – Not more than 16 days apart but can be less

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Allowed; **Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – Add to regular wages and withhold on total. If paid at a different time, withhold 5% of payment.

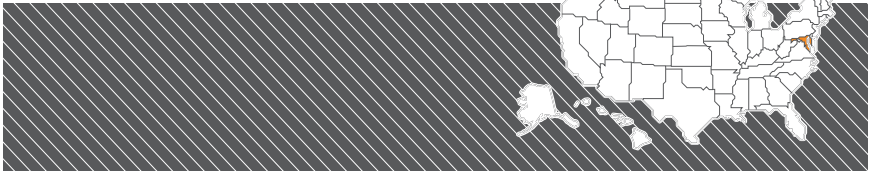
**Withholding Allowance Certificate** – Form W-4ME; **Use Fed W-4?** No

**Unemployment Wage Base** – \$12,000; **New Employer Rate** – 3.14%; **Range** – 0.94 - 8.16%

**Reciprocity** – Maine does not participate in any sort of reciprocal agreements

**Resident/Non-Resident Taxation** – Subject to withholding

**Non-Residents Working In the State** – Subject to withholding  
(Non-residents working in Maine for 10 days or less are exempt)



# MARYLAND

**DEPARTMENT OF REVENUE** \* Comptroller of Maryland Revenue \* Administration Division  
Taxpayer Service Section \* **410.767.1300** \* Annapolis, Maryland, 21411 \* [www.comp.state.md.us](http://www.comp.state.md.us)

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**NEW EMPLOYER REGISTRATION** \* [www.dllr.state.md.us](http://www.dllr.state.md.us)

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**UNEMPLOYMENT INSURANCE** \* Department of Labor, Licensing and Regulation  
Division of Unemployment Insurance \* **800.492.5524** \* 1100 North Eutaw St.  
Baltimore, MD 21201 \* [www.dllr.state.md.us/employment/unemployment.shtml](http://www.dllr.state.md.us/employment/unemployment.shtml)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Human Resources  
Child Support Enforcement Program \* **410.962.1110** \* 311 West Saratoga St. \* Baltimore, MD 21201  
[www.dhr.state.md.us/csea/index.htm](http://www.dhr.state.md.us/csea/index.htm)

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**NEW HIRE REPORTING** \* Maryland New Hire Registry \* **410.281.6000** \* P. O. Box 1316  
Baltimore, MD 21203-1316 \* <http://newhire-reporting.com/MD-Newhire/default.aspx>

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**STATE WAGE AND HOUR** \* Department of Labor, Licensing and Regulation  
Division of Labor and Industry Employment Standards \* **410.767.2357**  
1100 North Eutaw St. \* Rm. 607 \* Baltimore, MD 21210 \* [www.dllr.state.md.us/labor/emps.shtml](http://www.dllr.state.md.us/labor/emps.shtml)

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**State Minimum Wage** – \$7.25; **Tip Credit** – 50% of min. wage  
**Overtime Pay Requirement** – 1½ times regular rate after 40-hour week

**Meal Break Regulation** – No general provision; minors: 30-minute rest period if working  
5 consecutive hours.

**Pay Frequency Requirement** – Bi-Weekly or Semi-Monthly  
(less often permitted for FLSA-exempt executives, administrators, and professionals)

**Unclaimed Wages** – 3 Years

**Employer Mandate Direct Deposit** – Not allowed

**Supplemental Wage Taxation** – Generally, no special treatment; **Allow Pay Cards** – Yes

**Withholding Allowance Certificate** – MW-507

**Unemployment Wage Base** – \$8,500; **New Employer Rate** – 2.6%; 13.5% Construction employers  
headquartered in another state; **Range** – 2.2 - 13.5%

**Reciprocity** – District of Columbia, Pennsylvania, Virginia, and West Virginia

**Resident/Non-Resident Taxation** – Subject to withholding  
**Non-Residents Working In the State** – Subject to withholding



# MASSACHUSETTS

**DEPARTMENT OF REVENUE** \* Department of Revenue Taxpayer Services \* **617.887.6367**  
Customer Service Bureau \* P.O. Box 7010 \* Boston, MA 02204 \* **[www.dor.state.ma.us](http://www.dor.state.ma.us)**

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## **NEW EMPLOYER REGISTRATION** \*

**<https://wfb.dor.state.ma.us/webfile/business/Public/Webforms/Login/Login.aspx>**

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**UNEMPLOYMENT INSURANCE** \* Department of Labor and Workforce Development  
Division of Unemployment Assistance \* Charles F. Hurley Building \* 19 Staniford Street  
Boston, MA 02114 \* **617.626.6560** \* **[www.detma.org/DETUI/htm](http://www.detma.org/DETUI/htm)**

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**CHILD SUPPORT ENFORCEMENT** \* Department of Revenue \* **800.332.2733**  
Division of Child Support Enforcement \* P.O. Box 7057 \* Boston, MA 02204 \* **[www.cse.state.ma.us](http://www.cse.state.ma.us)**

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**NEW HIRE REPORTING** \* Department of Revenue \* New Hire Reporting System  
P.O. Box 55141 \* Boston, MA 02205-5141 \* **617.626.4154**  
**[www.cse.state.ma.us/programs/newhire/nh\\_temp.htm](http://www.cse.state.ma.us/programs/newhire/nh_temp.htm)**

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**STATE WAGE AND HOUR** \* Office of the Attorney General \* Fair Labor and Business Practices  
Division \* One Cambridge St. \* Boston, MA 02114 \* **617.727.3465** \* **[www.ago.state.ma.us](http://www.ago.state.ma.us)**

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**State Minimum Wage** – \$8.00; **Tip Credit** – \$5.37 hour

**Overtime Pay Requirement** – 1½ times regular rate after 40 hours worked in a week

**Meal Break Regulation** – 30 minutes after 6 hours

**Pay Frequency Requirement** – Bi-Weekly or Weekly

**Unclaimed Wages** – 3 Years

**Employer Mandate Direct Deposit** – Allowed; **Allow Pay Cards** – No provision

**Supplemental Wage Taxation** – Add to regular wages for current or preceding day period;  
compute withhold on total

**Withholding Allowance Certificate** – Form M-4; **Use Fed W-4:** Yes (only if information is the same  
for federal and Massachusetts)

**Unemployment Wage Base** – \$14,000

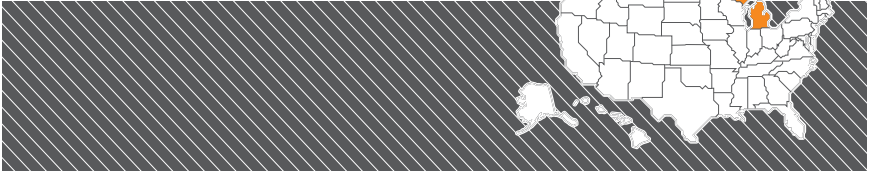
**New Employer Rate** – 2.83% Non-Construction; 7.84% Construction; **Range** – 1.26 - 12.27%

**Reciprocity** – None

**Resident/Non-Resident Taxation** – Are subject to withholding only to the extent that  
Massachusetts withholding exceeds work state withholding

**Non-Residents Working In the State** – Non-Residents working in the state of Massachusetts are  
subject to the state's withholding





# MICHIGAN

**DEPARTMENT OF REVENUE** \* Department of the Treasury \* Sales, Use and Withholding Taxes Division \* Lansing, MI 48922 \* **517.636.4730** \* [www.michigan.gov/treasury](http://www.michigan.gov/treasury)

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**NEW EMPLOYER REGISTRATION** \* [www.michigan.gov/corporations](http://www.michigan.gov/corporations)

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**UNEMPLOYMENT INSURANCE** \* Department of Labor and Economic Growth Unemployment Insurance Agency \* **800.638.3994** \* 3024 West Grand Blvd. \* Suite #11-500 Detroit, MI 48202 \* [www.michigan.gov/uia](http://www.michigan.gov/uia)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Human Services \* Office of Child Support **517.373.2035** \* P.O. Box 30037 \* Lansing, MI 48909 \* [www.michigan.gov/dhs](http://www.michigan.gov/dhs)

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**NEW HIRE REPORTING** \* Michigan New Hire Operations Center \* **800.524.9846** P.O. Box 85010 \* Lansing, MI 48908-5010 \* [www.mi-newhire.com](http://www.mi-newhire.com)

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**STATE WAGE AND HOUR** \* Department of Labor and Economic Growth \* Wage and Hour Division **517.335.0400** \* P.O. Box 30476 \* Lansing, MI 48909-7976 \* [www.michigan.gov/dleg](http://www.michigan.gov/dleg)

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**State Minimum Wage** – \$7.40; **Tip Credit** – \$4.75 hour; **Minimum Cash Wage**– \$2.13 week; \$2.65 hour provided tips received equal or exceed the difference between 2.65 hour and the state minimum wage; **Overtime Pay Requirement** – 1½ times the regular rate of pay after 40 hours

**Meal Break Regulation** – No provision; Minors: 30 minutes for 5 hours of work

**Pay Frequency Requirement** – Semi-Monthly/Weekly/Bi-Weekly if payday are regularly scheduled

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Allowed for state employees; **Allow Pay Cards** – Must have consent from employer

**Supplemental Wage Taxation** – Withhold at a flat 4.35% if flat rate is used for federal tax

**Withholding Allowance Certificate** – MI W-4

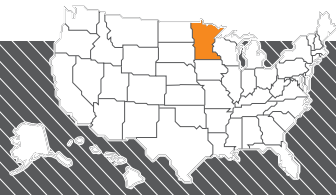
**Unemployment Wage Base** –\$9,500

**New Employer Rate** – 2.7%; **Range** – 0.06 - 10.3%

**Reciprocity** – Illinois, Indiana, Kentucky, Minnesota, Ohio, and Wisconsin

**Resident/Non-Resident Taxation** – Subject to withholding

**Non-Residents Working In the State** – Subject to withholding



# MINNESOTA

**DEPARTMENT OF REVENUE** \* Department of Revenue \* **651.282.9999**  
Mail Station 6501 \* St. Paul, MN 55146-6501 \* [www.taxes.state.mn.us](http://www.taxes.state.mn.us)

**INCOME TAX ELECTRONIC FILING** \* **651.282.9999**

**NEW EMPLOYER REGISTRATION** \* [www.uimn.org/tax/start.htm](http://www.uimn.org/tax/start.htm)

**UNEMPLOYMENT INSURANCE** \* Department of Employment and Economic Development  
Unemployment Insurance Program \* **651.296.6141** \* 1st National Bank Building \* Suite E200  
332 Minnesota St. \* St. Paul, MN 55101-135 \* [www.uimn.org](http://www.uimn.org)

**CHILD SUPPORT ENFORCEMENT** \* Department of Human Services  
Child Support Enforcement Division \* **651.431.4400**  
P.O. Box 64946 \* St. Paul, MN 55164-0946 \* [www.dhs.state.mn.us/ECS/ChildSupport.htm](http://www.dhs.state.mn.us/ECS/ChildSupport.htm)

**NEW HIRE REPORTING** \* Minnesota New Hire Reporting Center \* **651.227.4661**  
P.O. Box 64212 \* St. Paul, MN 55164-0212 \* [www.mn-newhire.com](http://www.mn-newhire.com)

**STATE WAGE AND HOUR** \* Department of Labor and Industry \* Labor Standards Division  
**651.284.5005** \* 443 Lafayette Road, North \* St. Paul, MN 55155-4306  
<http://www.doli.state.mn.us/LaborLaw.asp>

**State Minimum Wage** – \$6.15 (\$5.25 for small employers)  
**Overtime Pay Requirement** – 1½ times regular rate after 48-hour week

**Meal Break Regulation** – Sufficient time to eat a meal during shift of 8 hours or more; need not be paid time

**Pay Frequency Requirement** – At least every 31 days; **Public service corporations:** Semi-Monthly

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Not Allowed; **Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – If supplemental and regular wages are specified: add to regular wages and withhold on total, or withhold 6.25% of payment

**Withholding Allowance Certificate** – Form W-4 MN

**Unemployment Wage Base** – \$28,000; **New Employer Rate** – 3.03%; **Range** – 0.5 - 9.4%

**Reciprocity** – Michigan, North Dakota, Wisconsin: 9.40%

**Resident/Non-Resident Taxation** – Subject to withholding only to the extent that Minnesota withholding exceeds work state withholding

**Non-Residents Working In the State** – Subject to withholding



# MISSISSIPPI

**DEPARTMENT OF REVENUE** \* State Tax Commission \* Withholding Income Tax Division  
**601.923.7088** \* P.O. Box 1033 \* Jackson, MS 39215-1033  
[www.mstc.state.ms.us/taxareas/withhold/main.htm](http://www.mstc.state.ms.us/taxareas/withhold/main.htm)

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**NEW EMPLOYER REGISTRATION** \* <http://www.mstc.state.ms.us/regist.htm>

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**UNEMPLOYMENT INSURANCE** \* Department of Employment Security \* **601.321.6000**  
P.O. Box 1699 \* Jackson, MS 39215-1699 \* <http://mdes.ms.gov/wps/portal/tax/index.html#null>

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**CHILD SUPPORT ENFORCEMENT** \* Department of Human Services  
Division of Child Support Enforcement \* **866.388.2836** \* 750 North State St. \* Jackson, MS 39205  
[www.mdhs.state.ms.us/cse.html](http://www.mdhs.state.ms.us/cse.html)

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**NEW HIRE REPORTING** \* Mississippi State Directory of New Hires \* **800.241.1330**  
P.O. Box 900008 \* Raleigh, NC 27675-9008 \* [www.MS-NewHire.com](http://www.MS-NewHire.com)

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**STATE WAGE AND HOUR** \* Department of Employment Security \* **601.965.4347**  
P.O. Box 1699 \* Jackson, MS 39215-1699 \* [www.mdes.ms.gov/wps/portal/#null](http://www.mdes.ms.gov/wps/portal/#null)

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**State Minimum Wage** – None; **Tip Credit** – None; **Overtime Pay Requirement** – Federal rules apply

**Meal Break Regulation** – None

**Pay Frequency Requirement** – Bi-Weekly/Semi-Monthly, or the 2nd and 4th Saturday monthly

**Unclaimed Wages** – 5 Years

**Employer Mandate Direct Deposit** – No provision

**Supplemental Wage Taxation** – Treat as single payment and compute withhold on total

**Withholding Allowance Certificate** – 89 - 350

**Unemployment Wage Base** – \$14,000; **New Employer Rate** – 1<sup>st</sup> 1.15%, 2<sup>nd</sup> 1.25%, 3<sup>rd</sup> 1.35%;  
**Range** – 0.95 – 5.4%

**Reciprocity** – None

**Resident/Non-Resident Taxation** – No withholding required if employer is withholding tax for the work state; **Non-Residents Working In the State** – Subject to withholding



# MISSOURI

**DEPARTMENT OF REVENUE** \* Employer Withholding Tax \* **573.751.3505**  
P.O. Box 3375 \* Jefferson City, MO 65105-3375 \* [www.dor.mo.gov/tax/business/withhold](http://www.dor.mo.gov/tax/business/withhold)

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**NEW EMPLOYER REGISTRATION** \* <http://dor.mo.gov/tax/business/register/>

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**UNEMPLOYMENT INSURANCE** \* Department of Labor and Industrial Relations  
Division of Employment Security \* **573.751.3215** \* P.O. Box 59 \* Jefferson City, MO 65104-005  
[www.dolir.mo.gov/es/ui-tax/main.htm](http://www.dolir.mo.gov/es/ui-tax/main.htm)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Social Services \* Child Support Enforcement  
Program \* **573.751.4301** \* P.O. Box 2320 \* Jefferson City, MO 65102-2320 \* [www.dss.mo.gov/cse](http://www.dss.mo.gov/cse)

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**NEW HIRE REPORTING** \* Department of Social Services \* Family Support Division  
Child Support Enforcement Department of Revenue \* **800.585.9234** \* P.O. Box 3340 \* Jefferson  
City, MO 65105-3340 \* [www.dphhs.mt.gov/csed/relatedtopics/employerinformation.shtml](http://www.dphhs.mt.gov/csed/relatedtopics/employerinformation.shtml)

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**STATE WAGE AND HOUR** \* Department of Labor and Industrial Relations  
Division of Labor Standards \* Wage and Hour Section \* **573.751.3403** \* P.O. Box 449  
Jefferson City, MO 65102-0449 \* [www.dolir.mo.gov/index.asp](http://www.dolir.mo.gov/index.asp)

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**State Minimum Wage** – \$7.25; **Tip Credit** – 50% of Minimum Wage  
**Overtime Pay Requirement** – 1½ times the regular rate after 40-hour week

**Meal Break Regulation** – No Provision

**Pay Frequency Requirement** – Semi-Monthly

**Unclaimed Wages** – 5 years

**Employer Mandate Direct Deposit** – Mandatory for all permanent State of Missouri executive  
agency employees; **Allow Pay Cards** – Yes, Pay Cards are mandatory for all permanent State of  
Missouri executive agency employees who do not have direct deposit

**Supplemental Wage Taxation** – Treat as single payment and compute withhold on total

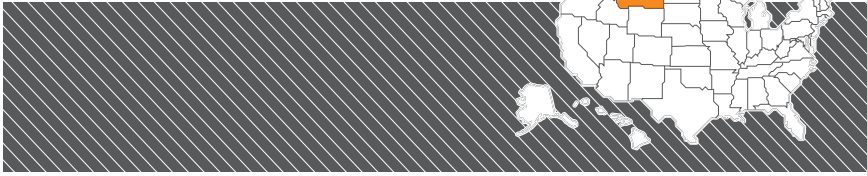
**Withholding Allowance Certificate** – MO - W-4; **Use Fed W-4?** No

**Unemployment Wage Base** – \$13,000

**New Employer Rate** – 3.51%\* 5.043 – Construction\* 4.005 Mining\* 1.30 nonprofit and  
government entity; **Range** – 0.0 - 13.65%

**Reciprocity** – Missouri does not participate in any reciprocal agreement

**Resident/Non-Resident Taxation** – Residents working outside the state are required to withhold  
Missouri taxes, unless withholding is already being taken in the state where services are being  
performed; **Non-Residents Working In the State** – Non-Residents working within the state are  
required to withhold Missouri taxes



# MONTANA

**DEPARTMENT OF REVENUE** \* Dan Bucks, Director \* Department of Revenue Withholding Taxes  
P.O. Box 5835 \* Helena, MT 59604-5835 \* **866.859.2254** \* [www.mt.gov/revenue](http://www.mt.gov/revenue)

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**NEW EMPLOYER REGISTRATION** \* <http://onestoplicensing.mt.gov/>

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**UNEMPLOYMENT INSURANCE** \* Department of Labor and Economic Growth  
Unemployment Insurance Agency \* **406.444.3834** \* P.O. Box 6339 \* Helena, MT 59604-6339  
<http://uid.dli.mt.gov/>

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**CHILD SUPPORT ENFORCEMENT** \* Department of Public Health and Human Services  
Child Support Enforcement Division \* **406.444.9855** \* P.O. Box 202943 \* Helena, MT 59620-2943  
[www.dphhs.mt.gov/csed/index.shtml](http://www.dphhs.mt.gov/csed/index.shtml)

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**NEW HIRE REPORTING** \* Department of Public Health and Human Services  
Child Support Enforcement Division \* **888.866.0327** \* P.O. Box 8013 \* Helena, MT 59604-8013  
[www.dphhs.mt.gov/csed/relatedtopics/employerinformation.shtml](http://www.dphhs.mt.gov/csed/relatedtopics/employerinformation.shtml)

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**STATE WAGE AND HOUR** \* Department of Labor and Industry Employment Relations Division  
Labor Standards Bureau, Wage and Hour Unit \* **406.444.5600** \* P.O. Box 6518  
Helena, MT 59604-6518 \* <http://erd.dli.mt.gov/laborstandard/wagehrlaws.asp>

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**State Minimum Wage** – \$7.65; **Tip Credit** –\$4.00  
**Overtime Pay Requirement** – 1½ for hours over 40-hour week

**Meal Break Regulation** – No Provision

**Pay Frequency Requirement** – No general provision; Semi-Monthly pay periods are presumed unless notified in writing or a posting notice before pay date

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – No; **Allow Pay Cards** – Yes, with employee's consent

**Supplemental Wage Taxation** – Withhold at 6% or add to regular wages and withhold on total

**Withholding Allowance Certificate** – No state form, W-4

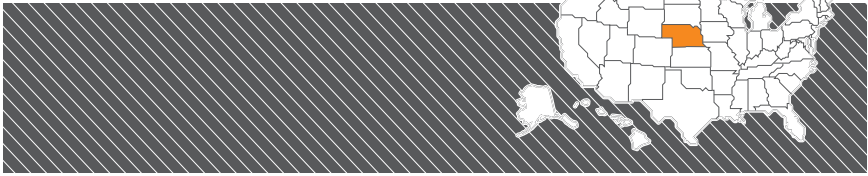
**Unemployment Wage Base** –\$27,000

**New Employer Rate** – Rates vary by industry, 1.7 - 4.1%; **Range** – 1.0 - 6.3%

**Reciprocity** – North Dakota

**Resident/Non-Resident Taxation** – Subject to withholding

**Non-Residents Working In the State** – Subject to withholding



# NEBRASKA

DEPARTMENT OF REVENUE \* 402.471.5729 \* P.O. Box 98915 \* Lincoln, NE 68509-8915  
[www.revenue.state.ne.us](http://www.revenue.state.ne.us)

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NEW EMPLOYER REGISTRATION \* [www.revenue.state.ne.us/business/bus\\_regist.html](http://www.revenue.state.ne.us/business/bus_regist.html)

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UNEMPLOYMENT INSURANCE \* Nebraska Workforce Development  
Office of Unemployment Insurance \* 402.471.9930 \* 550 South 16th Street \* P.O. Box 94600  
Lincoln, NE 68509-4600 \* [www.dol.state.ne.us/nwd/center.cfm](http://www.dol.state.ne.us/nwd/center.cfm)

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CHILD SUPPORT ENFORCEMENT \* Department of Health and Human Services  
Child Support Enforcement Program \* 402.441.8715 \* P.O. Box 94728 \* Lincoln, NE 68509-4728  
[www.hhs.state.ne.us/cse/cseindex.htm](http://www.hhs.state.ne.us/cse/cseindex.htm)

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NEW HIRE REPORTING \* Nebraska State Directory of New Hires \* 888.256.0293  
P.O. Box 144013 \* Austin, TX 78714-4013 \* [www.ne-newhire.com](http://www.ne-newhire.com)

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STATE WAGE AND HOUR \* Nebraska Workforce Development \* Development of Labor  
Division of Labor and Safety Standards \* 402.471.2239 \* P.O. Box 95024  
301 Centennial Mall South \* Lincoln, NE 68509-5024 \* [www.dol.state.ne.us](http://www.dol.state.ne.us)

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**State Minimum Wage** – \$7.25; **Tip Credit** – \$5.12; **Overtime Pay Requirement** – Federal rules apply; 1 1/2 times regular rate after 40-hour week for non-exempt state employees

**Meal Break Regulation** – At least 30-minute lunch break for employees in assembly plant, workshop, or mechanical establishments, given during each 8 hour shift; No provision on other employees

**Pay Frequency Requirement** – Monthly, or on paydays designated in advance by employer or agreed to by employer and employee

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Allowed in private sector, Allow PayCards

**Supplemental Wage Taxation** – The method used for federal purposes must also be used for state purposes; withhold 5% if the flat supplemental rate is withheld for federal purposes

**Withholding Allowance Certificate** – W-4

**Unemployment Wage Base** – \$9,000; **New Employer Rate** – 2.49%; 6.49% Construction  
**Range** – 0.0 - 6.49%

**Reciprocity** – None

**Resident/Non-Resident Taxation** – Subject to withholding only to the extent that Nebraska income tax exceeds work state withholding

**Non-Residents Working In the State** – Subject to withholding



# NEVADA

**DEPARTMENT OF REVENUE** \* 1550 College Parkway \* Carson City, NV 89706  
**775.684.2000** \* [www.nevadatrx.nv.gov](http://www.nevadatrx.nv.gov)

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## **NEW EMPLOYER REGISTRATION**

[http://www.greenjobs.com/employers/employer\\_registration.aspx](http://www.greenjobs.com/employers/employer_registration.aspx)

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**UNEMPLOYMENT INSURANCE** \* Department of Employment, Training and Rehabilitation  
**775.684.6300** \* Employment Security Division \* 500 East Third Street  
Carson City, NV 89713-0030 \* <http://uitax.nvdetr.org>

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**CHILD SUPPORT ENFORCEMENT** \* Department of Health and Human Services \* **775.684.0500**  
Child Support Enforcement Division \* 1470 E. College Parkway \* Carson City, NV 89706-2009  
<http://dwss.nv.gov/index.php>

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**NEW HIRE REPORTING** \* Department of Employment, Training and Rehabilitation  
**775.684.6379** \* Employment Security Division \* 500 East Third Street  
Carson City, NV 89713 -0033 \* [https://uitax.nvdetr.org/crphhtml/new\\_hire\\_info.htm](https://uitax.nvdetr.org/crphhtml/new_hire_info.htm)

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**STATE WAGE AND HOUR** \* Office of the Labor Commissioner \* **702.486.2650**  
555 East Washington Ave. \* Suite 4100 \* Las Vegas, NV 89101  
<http://www.laborcommissioner.com/>

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**State Minimum Wage** – \$8.25 with no health benefits provided; \$7.25 with health benefits provided; **Overtime Pay Requirement** – 1½ times regular rate after 8 hour day or a 40 hour week

**Meal Break Regulation** – 30 minute break for each 8 hours worked

**Pay Frequency Requirement** – At least Semi-Monthly

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Yes; **Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – Not applicable

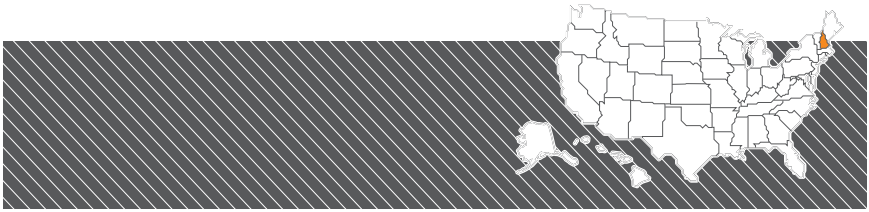
**Withholding Allowance Certificate** – Not applicable

**Unemployment Wage Base** – \$26,400; **New Employer Rate** – 2.95%; **Range** – 0.25 - 5.4%

**Reciprocity** – Nevada does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – Not applicable

**Non-Residents Working In the State** – Not applicable



# NEW HAMPSHIRE

**DEPARTMENT OF REVENUE** \* Kevin A. Clougherty, Commissioner \* **603.271.2318**  
No Income Tax \* 109 Pleasant Street \* Concord, NH 03301 \* **[www.nh.gov/revenue](http://www.nh.gov/revenue)**

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## **NEW EMPLOYER REGISTRATION**

**[http://www.greenjobs.com/employers/employer\\_registration.aspx](http://www.greenjobs.com/employers/employer_registration.aspx)**

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**UNEMPLOYMENT INSURANCE** \* Department of Employment Security \* **603.224.3311** or  
**800.852.3400** \* New Hampshire Employment Security \* 32 South Main Street  
Concord, NH 03301 \* **[www.nh.gov/nhes](http://www.nh.gov/nhes)**

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**CHILD SUPPORT ENFORCEMENT** \* Department of Health & Human Services \* **603.271.4745**  
Division of Child Support Services \* 129 Pleasant St. \* Concord, NH 03301-3852  
**[www.dhhs.state.nh.us](http://www.dhhs.state.nh.us)**

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**NEW HIRE REPORTING** \* Department of Employment Security \* **603.229.4324**  
New Hire Program \* P.O. BOX 2092 \* Concord, NH 03302-2092  
**[www.nh.gov/nhes/employer/index.htm](http://www.nh.gov/nhes/employer/index.htm)**

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**STATE WAGE AND HOUR** \* Department of Labor \* **603.271.3176**  
95 Pleasant Street \* Concord, NH 03301 \* **[www.labor.state.nh.us](http://www.labor.state.nh.us)**

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**State Minimum Wage** – \$7.25; **Tip Credit** – \$3.98: minimum cash wage is 45% of state minimum wage (\$3.27) for tipped employees who customarily and regularly receive more than \$30/month in tips directly from customers; total wages must at least equal the minimum wage  
**Overtime Pay Requirement** – 1½ times regular rate after 40 hour week

**Meal Break Regulation** – 30 minutes after 5 consecutive hours worked, unless employee is able and permitted by employer to eat while working.

**Pay Frequency Requirement** – Weekly (labor commissioner may allow less often); Salaried employees: at least once a month; Hourly employees: at least bi-weekly

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit; Allow Pay Cards** – An employer may pay wages to its employees via payroll cards if it provides employees at least one free means to withdraw the full amount of the balance on the card or in the payroll card account during each pay period at a financial institution or other location convenient to the place of the employment. The employer may not pass any of its costs associated with the payroll cards/payroll card accounts on to the employees

**Supplemental Wage Taxation** – No State Income Tax

**Withholding Allowance Certificate** – No State Income Tax

**Unemployment Wage Base** – \$14,000; **New Employer Rate** – 3.7%; **Range** – 0.1 - 7.0% (eff until 6/30/12)

**Reciprocity** – No reciprocal agreement; **Non-Residents Working In the State** – N/A





# NEW JERSEY

**DEPARTMENT OF REVENUE** \* Division of Taxation \* **609.292.6400**  
P.O. Box 281 \* Trenton, NJ 08695-0281 \* [www.state.nj.us/treasury/taxation](http://www.state.nj.us/treasury/taxation)

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## **NEW EMPLOYER REGISTRATION**

<https://www.state.nj.us/treasury/revenue/dcr/filing/leadpg.htm>

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## **UNEMPLOYMENT INSURANCE** \* Department of Labor and Workforce

Development Division of Unemployment Insurance \* **609.292.7162**  
P.O. Box 058 \* Trenton, NJ 08625-0058 \* [http://lwd.dol.state.nj.us/labor/ui/ui\\_index.html](http://lwd.dol.state.nj.us/labor/ui/ui_index.html)

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## **CHILD SUPPORT ENFORCEMENT** \* Department of Human Services

Division of Family Development \* Office of Child Support \* **877.655.4371**  
P.O. Box 716 \* Trenton, NJ 08625-0716 \* [www.njchildsupport.org](http://www.njchildsupport.org)

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## **NEW HIRE REPORTING** \* New Jersey New Hire Directory \* **888.624.6339**

P.O. Box 4654 \* Trenton, NJ 08650-4654 \* [www.nj-newhire.com](http://www.nj-newhire.com)

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## **STATE WAGE AND HOUR** \* Department of Labor and Workforce Development

Division of Wage and Hour Compliance \* **609.292.2305** \* P.O. Box 389 \* Trenton, NJ 08625-0389  
[http://lwd.dol.state.nj.us/labor/wagehour/wagehour\\_index.html](http://lwd.dol.state.nj.us/labor/wagehour/wagehour_index.html)

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**State Minimum Wage** – \$7.25; **Tip Credit** – No provisions; \$5.12 food servers, hotel/motel workers if employer is covered by by FMLA \$2.13 week

**Overtime Pay Requirement** – 1½ times an employee's hourly wage for hours worked over 40

**Meal Break Regulation** – No general provision

**Pay Frequency Requirement** – Semi-Monthly; Monthly for exempt employees; Weekly for railroad

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Not allowed; **Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – Add to regular wages and withhold on total

**Withholding Allowance Certificate** – NJ-W4 or W-4

**Unemployment Wage Base** – \$30,300

**New Employer Rate** – 3.1% (eff. Until 06-30-12); **Range** – 0.6 – 6.4% (eff until 06-30-12)

**Reciprocity** – Pennsylvania

**Resident/Non-Resident Taxation** – Yes; Subject to New Jersey withholding

**Non-Residents Working In the State** – (PA residents who file New Jersey form NH-165 with their employer are exempt from New Jersey withholding)



# NEW MEXICO

**TAXATION AND REVENUE DEPARTMENT** \* 505.827.0700 \* Tax Information Policy Office  
P.O. Box 630 \* Santa Fe, NM 87504-0630 \* <http://www.state.nm.us/tax/>

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**NEW EMPLOYER REGISTRATION** \* <http://www.rld.state.nm.us/>

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**UNEMPLOYMENT INSURANCE** \* Department of Workforce Solutions \* 505.841.2000  
Division of Workforce Transition Services Unemployment Insurance Tax Bureau  
P.O. Box 2281 \* Albuquerque, NM 87103 \* [www.dws.state.nm.us/dws-uitax.html](http://www.dws.state.nm.us/dws-uitax.html)

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**CHILD SUPPORT ENFORCEMENT** \* Human Services Department \* 800.585.7631  
Child Support Enforcement Division\* P.O. Box 25110 \* Santa Fe, NM 87504  
<http://www.hsd.state.nm.us/csed/>

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**NEW HIRE REPORTING** \* New Mexico New Hires Directory \* 888.878.1607  
P.O. Box 29480 \* Santa Fe, NM 87592-9480  
<http://newhire-reporting.com/NM-Newhire/default.aspx>

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**STATE WAGE AND HOUR** \* Department of Workforce Solutions \* 505.841.4400  
625 Silver Ave. SW \* Albuquerque, NM 87102 \* [www.dws.state.nm.us/dws-wagehour.html](http://www.dws.state.nm.us/dws-wagehour.html)

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**State Minimum Wage** – \$7.50; **Tip Credit** – \$5.37; **Minimum Cash Wage**– \$2.13 week  
**Overtime Pay Requirement** – 1½ times rate after 40 hours

**Meal Break Regulation** – 30 minutes during shift of 6 hours or more

**Pay Frequency Requirement** –Semi-Monthly: up to 16 apart, but more than frequently permitted

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Not Allowed; **Allow Pay Cards** – No Provision

**Supplemental Wage Taxation** – The method used for Federal must also be used for state; withhold 4.9% if a flat rate is withheld for federal purposes.

**Withholding Allowance Certificate** – W-4; **Use Fed W-4?** Yes

**Unemployment Wage Base** – \$22,400; **New Employer Rate** – 2.0%; **Range** – 0.50 - 5.4%

**Reciprocity** – New Mexico does not have any reciprocal agreements.

**Resident/Non-Resident Taxation** – Subject to NM withholding

**Non-Residents Working In the State** – Subject to New Mexico withholding if the employee works 16 or more days cumulatively during the calendar year



# NEW YORK

**DEPARTMENT OF REVENUE** \* Department of Taxation and Finance \* W.A. Harriman Campus  
Albany, NY 12227 \* **877.698.2910** \* For state withholding: NYS Employment Taxes \* P.O. Box 4119  
Binghamton, NY 13902-4119 \* [www.tax.state.ny.us/nys/home/wtidx.htm](http://www.tax.state.ny.us/nys/home/wtidx.htm)

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**NEW EMPLOYER REGISTRATION** \* [www.labor.state.ny.us/is/dande/register1.shtm](http://www.labor.state.ny.us/is/dande/register1.shtm)

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**UNEMPLOYMENT INSURANCE** \* Department of Labor \* Unemployment Insurance Division  
State Campus \* Bldg. 12, Rm 542 \* Albany, NY 12240 \* **518.457.4179** \* [www.labor.state.ny.us/](http://www.labor.state.ny.us/)  
New York Consolidated Laws: \* Disability Insurance \* Workers' Compensation Board  
20 Park Street \* Albany, NY 12207 \* **877.632.4996** \* [www.wcb.state.ny.us/](http://www.wcb.state.ny.us/)

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**CHILD SUPPORT ENFORCEMENT** \* Division of Child Support Enforcement \* Barbara Ruggirello,  
SDU Project Director \* **518.473.0574** \* NYS Child Support \* Processing Center \* P.O. Box 15363  
Albany, NY 12212-5363 \* [www.newyorkchildsupport.com/home.html](http://www.newyorkchildsupport.com/home.html)

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**NEW HIRE REPORTING** \* NYS Dept. of Taxation and Finance \* New Hire Notification \* P.O. Box 15119  
Albany, NY 12212-5119 \* **518.452.9814 x3143** \* [www.tax.state.ny.us/wt/newhire.htm](http://www.tax.state.ny.us/wt/newhire.htm)

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**STATE WAGE AND HOUR** \* Department of Labor \* Div. of Labor Standards \* **518.457.2730**  
State Campus \* Bldg. 12, Rm 185A \* Albany, NY 12240 \* [www.labor.state.ny.us](http://www.labor.state.ny.us)

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**State Minimum Wage** – \$7.25; **Tip Credit** – Varies by industry  
**Overtime Pay Requirement** – 1½ times rate after 40 hour week

**Meal Break Regulation** – Varies by industry

**Pay Frequency Requirement** – Semi-Monthly: clerical and other workers, except bona fide executives, administrators, and professionals earning more than \$600/week; Weekly: Manual workers (ie: mechanic, working man, or laborer); Monthly: commissioned salespeople, railroad employees: by Thursday of each week for wages earned during the 7-day period ending on Tuesday of the preceding week

**Unclaimed Wages** – 3 years

**Employer Mandate Direct Deposit** – Not Allowed; **Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – Add to regular wages and withhold total if paid with regular wages; If paid at a different time add to regular wages for current or preceding payroll period and withhold on a total; if tax is withheld from regular wages, withhold 9.77% from supplemental wages

**Withholding Allowance Certificate** – Form: IT-2104; **Use Fed W-4?** Yes

**Unemployment Wage Base** – \$8,500; **New Employer Rate** – 4.1%; **Range** – 1.5 - 9.9%

**Reciprocity** – New York does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – Subject to NY withholding only to the extent that NY income tax exceeds work state withholding; **Non-Residents Working In the State** – Subject to withholding; Short term, low earning workers are exempt



# NORTH CAROLINA

**DEPARTMENT OF REVENUE** \* Department of Revenue \* Taxpayer Assistance - Withholding Tax  
**877.252.3052** \* P.O. Box 25000 \* Raleigh, NC 27640-0001 \* [www.dor.state.nc.us](http://www.dor.state.nc.us)

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**NEW EMPLOYER REGISTRATION** \* [www.dor.state.nc.us/electronic/registration/index.html](http://www.dor.state.nc.us/electronic/registration/index.html)

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**UNEMPLOYMENT INSURANCE** \* Employment Security Commission \* **919.707.1150**  
P.O. Box 25903 \* Raleigh, NC 27611-5903 \* [www.ncesc.com/business/UI/uiMain.asp](http://www.ncesc.com/business/UI/uiMain.asp)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Health and Human Services  
Division of Social Services \* Office of Child Support Enforcement \* **919.255.3800**  
P.O. Box 20800 \* Raleigh, NC 27619-0800 \* [www.dhhs.state.nc.us/dss](http://www.dhhs.state.nc.us/dss)

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**NEW HIRE REPORTING** \* North Carolina State Directory of New Hires \* **888.514.4568**  
P.O. Box 90369 \* East Point, GA 30364-0364 \* [www.ncnewhires.com](http://www.ncnewhires.com)

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**STATE WAGE AND HOUR** \* Department of Labor \* Wage and Hour Bureau \* **919.807.2796**  
1101 Mail Service Center \* Raleigh, NC 27699-1101 \* [www.nclabor.com/wh/wh.htm](http://www.nclabor.com/wh/wh.htm)

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**State Minimum Wage** – \$7.25; **Tip Credit** - \$5.12 per hour; **Minimum Cash Wage**– \$2.13 week  
**Overtime Pay Requirement** – 1½ times the base pay for hours over 40

**Meal Break Regulation** – No provision.

**Pay Frequency Requirement** – Daily, Weekly, Bi-Weekly, Semi-Monthly or Monthly

**Unclaimed Wages** – 2 Years

**Employer Mandate Direct Deposit** – Allowed; **Allow Pay Cards** - Yes

**Supplemental Wage Taxation** – If supplemental and regular wages are paid separately or combined in one payment and listed separately and tax was withheld from regular wages, withhold 6% of payment; or add to regular wages, compute tax on total, subtract tax withheld from regular wages, and withhold remainder

**Withholding Allowance Certificate** – NC-4

**Unemployment Wage Base** – \$20,400; **New Employer Rate** – 1.20%; **Range** – 0.0 - 5.7%

**Reciprocity** – None

**Resident/Non-Resident Taxation** – No withholding required if employer is withholding tax for the work state. NC wage and tax statement should separately show wages earned in each state but only North Carolina tax withheld; **Non-Residents Working In the State** – Subject to withholding; Withholding also required on payments of more than \$1,500 to non-resident contractors during the year



# NORTH DAKOTA

**DEPARTMENT OF REVENUE** \* Office of State Tax Commissioner \* 600 East Boulevard Avenue  
Dept. 127 \* Bismarck, ND 58505-0599 \* **701.328.3125** \* [www.nd.gov/tax/](http://www.nd.gov/tax/)

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**NEW EMPLOYER REGISTRATION** \* <http://www.nd.gov/businessreg/>

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**UNEMPLOYMENT INSURANCE** \* Job Service of North Dakota \* **800.472.2952**  
P.O. Box 5507 \* Bismarck, ND 58506-5507 \* [www.jobsnd.com/insurance/employers.html](http://www.jobsnd.com/insurance/employers.html)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Human Services \* **701.328.3582**  
Child Support Enforcement Division \* P.O. Box 7190 \* Bismarck, ND 58507-7190  
[www.nd.gov/dhs/services/childsupport](http://www.nd.gov/dhs/services/childsupport)

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**NEW HIRE REPORTING** \* Department of Human Services \* P.O. Box 7369  
Bismarck, ND 58507-7369 \* **701.328.3582**  
[www.nd.gov/dhs/services/childsupport/empinfo/newhire/](http://www.nd.gov/dhs/services/childsupport/empinfo/newhire/)

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**STATE WAGE AND HOUR** \* Department of Labor \* **701.328.2660** \* Wage and Hour Division  
600 East Boulevard Ave. \* Dept. 406 \* Bismarck, ND 58505-0340  
[www.state.nd.us/labor/services/wage-hour](http://www.state.nd.us/labor/services/wage-hour)

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**State Minimum Wage** – \$7.25; **Tip Credit** – 33% of Minimum Wage - \$4.86 hour  
**Overtime Pay Requirement** – 1½ the regular rate after 40-hour week  
**Minimum Cash Wage**– \$4.86 week

**Meal Break Regulation** – 30-minute meal period for shifts exceeding five hours when there are two or more employees on duty unless collective bargaining agreement provides otherwise

**Pay Frequency Requirement** – Monthly; Semi-Monthly for railroad employees

**Unclaimed Wages** – 2 Years

**Employer Mandate Direct Deposit;** No; **Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – 3.44% of supplemental payment or add to regular wages and withhold on total.

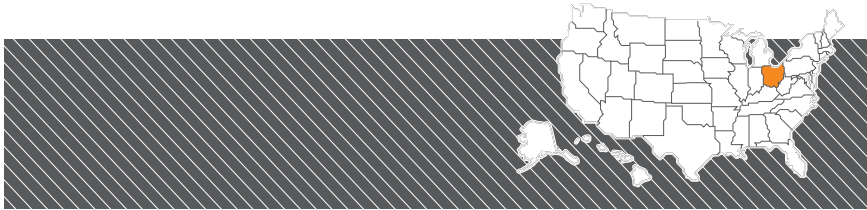
**Withholding Allowance Certificate** – No; **Use Fed W-4?** Yes

**Unemployment Wage Base** –\$27,900; **New Employer Rate** – 1.36% (positive balance), 6.27% (Negative balance), 9.91% ( construction); **Range** – 0.20 - 10.0%

**Reciprocity** – Minnesota and Montana. Form NDW-R is required

**Resident/Non-Resident Taxation** – A North Dakota resident not working in the state is not subject to North Dakota withholding if the employer is withholding tax for the work state

**Non-Residents Working In the State** – Subject to withholding; see also reciprocal agreements



# OHIO

**DEPARTMENT OF TAXATION** \* Business Tax Division \* **888.405.4039**  
4485 Northland Ridge Blvd. \* Columbus, OH 43229 \* <http://www.tax.ohio.gov>

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**NEW EMPLOYER REGISTRATION** \* <http://business.ohio.gov/starting/>

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**UNEMPLOYMENT INSURANCE** \* Department of Job and Family Services \*  
Office of Unemployment Compensation \* **614.466.2319** \* P.O. Box 182404 \*  
Columbus, OH 43218-2404 \* <http://jfs.ohio.gov/ouc/uctax/index.stm>

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**CHILD SUPPORT ENFORCEMENT** \* Department of Job and Family Services \* **614.752.6561**  
Office of Child Support \* P.O. Box 182709 \* Columbus, OH 43218-2709 \* <http://jfs.ohio.gov/ocs>

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**NEW HIRE REPORTING** \* Ohio New Hire Reporting Center \* **614.221.5330** \* P.O. Box 15309 \*  
Columbus, OH 43215-0309 \* <http://newhire-reporting.com/oh-newhire/default.aspx>

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**STATE WAGE AND HOUR** \* Ohio Department of Commerce \* **614.644.2239**  
Wage and Hour Bureau \* 77 South High Street \* 22nd Floor \* Columbus, OH 43215 \*  
[www.com.ohio.gov/laws](http://www.com.ohio.gov/laws)

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**State Minimum Wage** – \$7.70; **Tip Credit** – \$3.85 only if employer can prove tips plus wages equal minimum wage; **Overtime Pay Requirement** – 1½ the regular rate after 40-hour work week

**Meal Break Regulation** – Minors under 16: 30 minutes after each 5 hour work

**Pay Frequency Requirement** – Semi-Monthly; Daily/Weekly if customary to trade or occupation

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Allowed; **Allow Pay Cards** – No Provision

**Supplemental Wage Taxation** – Withhold at least 3.5% of payment

**Withholding Allowance Certificate** – Form IT-4; **Use Fed W-4?** No

**Unemployment Wage Base** – \$9,000; **New Employer Rate** – 2.7% New construction employers pay 7% **Range** – 0.7 – 11.4%, Ohio credits employer for taxable wages paid in another state

**Reciprocity** – Ohio participated in reciprocal agreements with Indiana, Kentucky, Michigan, Pennsylvania, and West Virginia. IT-4-NR must be filed

**Resident/Non-Resident Taxation** – An Ohio resident working outside the state is subject to Ohio withholding for the state of Ohio; **Non-Residents Working in the State** – Subject to withholding for the state of Ohio



# OKLAHOMA

**OKLAHOMA TAX COMMISSION** \* Oklahoma Tax Commission \* **405.512.3155**  
P.O. Box 26860 \* Oklahoma City, OK 73126-0860 \* [www.oktax.state.ok.us](http://www.oktax.state.ok.us)

**NEW EMPLOYER REGISTRATION** \* [http://www.sos.state.ok.us/business/business\\_filing.htm](http://www.sos.state.ok.us/business/business_filing.htm)

**UNEMPLOYMENT INSURANCE** \* Department of Job and Family Services \* **405.525.1500**  
Unemployment Compensation \* P.O. Box 52003 \* Oklahoma City, OK 73152-2003  
<http://www.oesc.state.ok.us/ui/default.shtm>

**CHILD SUPPORT ENFORCEMENT** \* Department of Human Services Enforcement Division  
**800.522.2922** \* P.O. Box 53552 \* Oklahoma City, OK 73152  
<http://www.okdhs.org/programsandservices/ocss/default.htm>

**NEW HIRE REPORTING** \* Oklahoma New Hire Reporting Center \* **405.557.7133** \* P.O. Box 52004  
Oklahoma City, OK 73152-2004 \* <https://www.ok.gov/oesc/index.php?c=8&sc=2>

**STATE WAGE AND HOUR** \* Department of Labor Employment Standards Wage and Hour  
Division \* **405.528.1500** \* 4001 N. Lincoln Blvd \* Oklahoma City, OK 73105  
[http://www.ok.gov/odol/Wage\\_and\\_Hour/index.html](http://www.ok.gov/odol/Wage_and_Hour/index.html)

**State Minimum Wage** – \$7.25; **Tip Credit** – \$3.62 Combined credit for tips, meals, and lodging cannot exceed 50% of minimum wage; **Overtime Pay Requirement** – No provision

**Meal Break Regulation** – Minors under 16, one cumulative hour of rest during 8 consecutive hour shift, including one 30-minute rest period after 5 consecutive hours worked

**Pay Frequency Requirement** – Semi-Monthly; Monthly for state, county & municipal employees, exempt employees, and employees of qualified nonprofit foundations

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Yes; **Allow Pay Cards** – Employers can not require employees to receive wages via paycard but if employees choose to have a paycard they may not be charged fees associated with paycards

**Supplemental Wage Taxation** – Add to regular wages for the most recent payroll period and withhold on total amount

**Withholding Allowance Certificate** – No; **Use Fed W-4?** Yes

**Unemployment Wage Base** – \$19,100; **New Employer Rate** – 1.0%; **Range** – 0.3 - 9.2%  
Oklahoma credits employer for taxable wages paid in another state

**Reciprocity** – Oklahoma does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – Subject to Oklahoma withholding unless wages are subject to work state withholding; **Non-Residents Working In the State** – Subject to withholding (withholding not required if the amount withheld is less than \$0.25 per quarter)



# OREGON

**DEPARTMENT OF REVENUE** \* Department of Revenue Business Taxes Division \* **503.945.8738**  
Revenue Building \* 955 Center St. NE \* Salem, OR 97301-2555 \* [www.oregon.gov](http://www.oregon.gov)

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**UNEMPLOYMENT INSURANCE** \* Oregon Employment Department \* **503.947.1488**  
Unemployment Insurance Tax Section \* 875 Union St. NE \* Salem, OR 97311-0030  
[www.oregon.gov/EMPLOY/UI/index.shtml](http://www.oregon.gov/EMPLOY/UI/index.shtml)

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**CHILD SUPPORT ENFORCEMENT** \* Oregon Department of Justice \* **503.378.2868**  
Division of Child Support \* 165 E. 7th Ave \* Suite 300 \* Eugene, OR 97401 \* [www.dcs.state.or.us/](http://www.dcs.state.or.us/)

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**NEW HIRE REPORTING** \* Oregon Department of Justice \* **503.373.7300**  
Employer New Hire Reporting Program \* 1495 Edgewater NW \* Suite 120 \* Salem, OR 97304  
[www.dcs.state.or.us/employers/](http://www.dcs.state.or.us/employers/)

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**STATE WAGE AND HOUR** \* Bureau of Labor and Industries \* **971.673.0761**  
Wage and Hour Division \* 800 NE Oregon St. \* Suite 1045 \* Portland, OR 97232  
[www.boli.state.or.us/BOLI/WHD/index.shtml](http://www.boli.state.or.us/BOLI/WHD/index.shtml)

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**State Minimum Wage** – \$8.80; **Tip Credit** – No; **Overtime Pay Requirement** – 1 ½ times the regular rate (excluding commissions, overrides, bonuses, tips, & other benefits) after 40-hour week

**Meal Break Regulation** – Meal 30 minutes for 6 – 8 hours worked; rest period 10 minutes every 4 hours

**Pay Frequency Requirement** – Every 35 days, but more often permitted by agreement

**Unclaimed Wages** – 3 years; 2 years if a government or public authority

**Employer Mandate Direct Deposit** – Not allowed; **Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – Add to regular wages and withhold on total

**Withholding Allowance Certificate** – No state form; **Use Fed W-4?** Yes; Write on the bottom of the form “For Oregon only” if number of state allowances differ from Federal

**Unemployment Wage Base** – \$33,000; **New Employer Rate** – 3.3%; **Range** – 2.2 - 5.4%

**Reciprocity** – Oregon does not have any reciprocal agreements

**Residents Working Outside the State** – Employers doing business in Oregon must withhold from residents working out of the state; Withholding by employers with no Oregon location and no Oregon business activity cannot be required, but such employers can withhold Oregon taxes from Oregon residents as a convenience to the employee

**Non-Residents Working In The State** – Subject to withholding





# PENNSYLVANIA

**DEPARTMENT OF REVENUE** \* Bureau of Business \* **717.787.1064** \* Trust Fund Taxes  
P.O. Box 280904 \* Harrisburg, PA 17128-0904 \* [www.revenue.state.pa.us](http://www.revenue.state.pa.us)

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**UNEMPLOYMENT INSURANCE** \* Department of Labor and Industry \* **717.787.2097** \* Office of  
Unemployment Compensation Tax Services \* 7th Floor, Labor and Industry Building \* Seventh and  
Forster Sts. \* Harrisburg, PA 17121 \* [www.dli.state.pa.us/landi/cwp/view.asp?a=355&q=235210](http://www.dli.state.pa.us/landi/cwp/view.asp?a=355&q=235210)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Public Welfare \* **717.783.9659** \* Child Support  
Program \* P.O. Box 8018 \* Harrisburg, PA 17105-8018 \* [www.humanservices.state.pa.us/csww](http://www.humanservices.state.pa.us/csww)

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**NEW HIRE REPORTING** \* Commonwealth of Pennsylvania \* **787.767.1500** \* New Hire  
Reporting Program \* P.O. Box 69400 \* Harrisburg, PA 17106-9400 \* [www.panewhires.com](http://www.panewhires.com)

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**STATE WAGE AND HOUR** \* Department of Labor and Industry \* **717.787.5279** \* Bureau of Labor  
Law Compliance \* Labor and Industry Bldg. \* Room 1700 \* Seventh and Forster Sts.  
Harrisburg, PA 17120 \* [www.dli.state.pa.us/landi/cwp/view.asp?a=196&q=65894&landiRNavradC6865=l&landiRNavrad3DFC3=l](http://www.dli.state.pa.us/landi/cwp/view.asp?a=196&q=65894&landiRNavradC6865=l&landiRNavrad3DFC3=l)

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**State Minimum Wage** – \$7.25; **Tip Credit** – \$4.42 – minimum cash wage is \$2.83 hour;  
**Overtime Pay Requirement** – 1 ½ times the regular rate after 40-hour week

**Meal Break Regulation** – Meal period: minors under age 18 and seasonal farm workers-at least 30  
minutes after 5 hours work; Rest break – may be for meals or rest for farm workers

**Pay Frequency Requirement** – Regular paydays designated in advance

**Unclaimed Wages** – 2 Years

**Employer Mandate Direct Deposit** – Not allowed; **Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – Add to regular wages and compute withholding on the total at the  
current tax rate of 3.07%

**Withholding Allowance Certificate** – Form: No state form; **Use Fed W-4?** No; PA does not permit  
any withholding alliances. State tax is based on a flat tax rate (3.07%)

**Unemployment Wage Base** –\$8,000; **New Employer Rate** – 3.703%; 10.2626 Construction;  
**Range** – 2.4370 - 10.5836%

**Reciprocity** – Indiana, Maryland, New Jersey, Ohio, Virginia, and West Virginia; Form REV-1040  
must be filed by employer

**Residents Working Outside the State** – Non-residents working in-state who file Pennsylvania  
Form Rev-420 with their employer are exempt from Pennsylvania withholding; No Pennsylvania  
withholding required if employer is withholding tax for the work state



# PUERTO RICO

**DEPARTMENT OF REVENUE** \* Department of the Treasury \* **787.721.2020**  
P.O. Box 9024140 \* San Juan, PR 00902-4140 \* [www.hacienda.gobierno.pr/](http://www.hacienda.gobierno.pr/)

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**NEW EMPLOYER REGISTRATION** \* <http://www.estado.gobierno.pr/corporaciones.htm>

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**UNEMPLOYMENT INSURANCE** \* Department of Labor and Human Resources \* **787.754.2119**  
Bureau of Employment Security \* Prudencio Rivera, Martinez Bldg. \* 505 Munoz Rivera Avenue  
Hato Rey, PR 00918

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**CHILD SUPPORT ENFORCEMENT** \* Department of Social Services \* **787.767.1500**  
Child Support Enforcement Program \* P.O. Box 3349 \* San Juan, PR 00902-9938

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**NEW HIRE REPORTING** \* Administration for Child Support \* **787.767.1500**  
P.O. Box 70376 \* San Juan, PR 00936-8376

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**STATE WAGE AND HOUR** \* Departamento del Trabajo y Recursos Humanos  
Department of Labor and Human Resources \* **787.754.5353** \* Prudencio Rivera, Martinez Bldg  
505 Munoz Rivera Avenue \* Hato Rey, PR 00918 \* [www.dtrh.gobierno.pr](http://www.dtrh.gobierno.pr)

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**State Minimum Wage** – \$7.25; **Tip Credit** – No; **Overtime Pay Requirement** – 1½ times the regular rate after 8-hour day or 40-hour week for employees of FLSA-covered employees

**Meal Break Regulation** – 1 hour after 3rd hour and before 6th hour of shift unless an employer-employee agreement or union contract provides otherwise; Minors Age 14-17: 1 hour lunch period during shift of 4 consecutive hours

**Pay Frequency Requirement** – Intervals not more than 15 days

**Unclaimed Wages** – 90 Days

**Employer Mandate Direct Deposit** – Not Allowed; **Allow Pay Cards** – No Provision

**Supplemental Wage Taxation** – Add to regular wages and withhold on total

**Withholding Allowance Certificate** – Form: 499 R-4-1; **Use Fed W-4?** No

**Unemployment Wage Base** – \$7,000; **New Employer Rate** – 3.3%; **Range** – 2.4 - 5.4%

**Reciprocity** – Puerto Rico does not have any reciprocal agreements

**Residents withholding for employees working outside the state** – No provision



# RHODE ISLAND

**DEPARTMENT OF REVENUE** \* Division of Taxation \* **401.574.8700**

Employer Tax Section \* One Capitol Hill \* Providence, RI 02908 \* [www.tax.state.ri.us](http://www.tax.state.ri.us)

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**NEW EMPLOYER REGISTRATION** \* <https://www.ri.gov/taxation/BAR/>

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**UNEMPLOYMENT INSURANCE** \* Department of Revenue Division of Taxation \* **401.574.8700**

Employer Tax Section \* One Capital Hill \* Providence, RI 02908 \* [www.dlt.state.ri.us/ui](http://www.dlt.state.ri.us/ui)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Administration \* **401.222.3845**

Division of Taxation Child Support Enforcement \* 77 Dorrance St. \* Providence, RI 02903  
[www.childsupportriens.com](http://www.childsupportriens.com)

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**NEW HIRE REPORTING** \* Rhode Island New Hire Reporting Directory \* **888.870.6461**

New Hire Unit \* 55 North Franklin \* Holbrook, MA 02343 \* [www.rinewhire.com](http://www.rinewhire.com)

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**STATE WAGE AND HOUR** \* Department of Labor and Training \* **401.462.8550**

Labor Standards Division \* 1511 Pontiac Ave. \* Cranston, RI 02920 \* [www.dlt.ri.gov/lr](http://www.dlt.ri.gov/lr)

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**State Minimum Wage** – \$7.40; **Tip Credit** – \$4.51; **Minimum Cash Wage** – \$2.89 hour  
**Overtime Pay Requirement** – 1½ times the regular rate after 40 hour week

**Meal Break Regulation** – 20 minutes during 6-hour shift and 30 minutes during 8-hour shift;  
Employees need not be compensated for required meal periods

**Pay Frequency Requirement** – Weekly, except employees paid at fixed Bi-Weekly, Semi-Monthly,  
Monthly, or Annual rate

**Unclaimed Wages** – 1 Year; Keep records 7 years

**Employer Mandate Direct Deposit** – Not allowed

**Allow Pay Cards** – No provision.

**Supplemental Wage Taxation** – Withhold at 7% rate or add the regular wages and withhold  
on total.

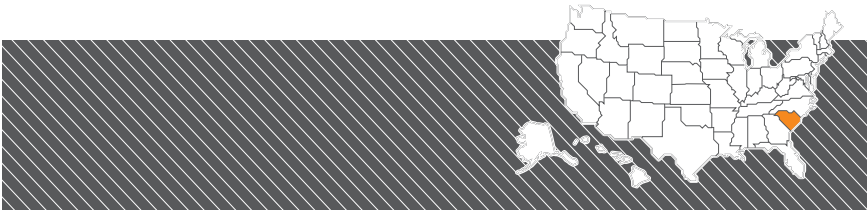
**Withholding Allowance Certificate** – RI W-4; **Use Fed W-4?** Yes.

**Unemployment Wage Base** – \$19,600; **New Employer Rate** – 2.64%; **Range** – 1.69 - 9.79%

**Reciprocity** – Rhode Island does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – Are not subject to RI withholding while working  
in another state; **Non-Residents Working In the State** – Subject to RI withholding

**No Local Taxes**



# SOUTH CAROLINA

**DEPARTMENT OF REVENUE** \* Ray N. Stevens, Director \* **803.898.5000**  
Taxpayer Service Centers \* P.O. Box 125 \* Columbia, SC 29214 \* **www.sctax.org**

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**NEW EMPLOYER REGISTRATION** \* **www.scbos.com**

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**UNEMPLOYMENT INSURANCE** \* Employment Security Commission \* **803.737.3075**  
UI Benefit Department \* P.O. Box 995 \* Columbia, SC 29202 \* **www.sces.org/ui/Index.htm**

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**CHILD SUPPORT ENFORCEMENT** \* Department of Social Services \* **803.898.9210**  
Child Support Enforcement Division \* P.O. Box 1469 \* Columbia, SC 29202-1469  
**www.state.sc.us/dss/csed**

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**NEW HIRE REPORTING** \* South Carolina Department of Social Services \* **803.898.9235**  
New-Hire Reporting Program \* P.O. Box 1469 \* Columbia, SC 29202-1469  
**http://www.scnewhire.com/**

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**STATE WAGE AND HOUR** \* Department of Labor \* **803.896.7761**  
P.O. Box 11329 \* Columbia, SC 29211-1329 \* **www.llr.state.sc.us/labor.asp**

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**State Minimum Wage** – No provision; **Tip Credit** – N/A  
**Overtime Pay Requirement** – Federal rules apply

**Meal Break Regulation** – No provision

**Pay Frequency Requirement** – Employer determines timing of payment

**Unclaimed Wages** – 1 Year; Keep records for 10 years

**Employer Mandate Direct Deposit** – Allowed as long as employees are notified in writing  
**Allow Pay Cards** – No provision

**Supplemental Wage Taxation** – Compute the same way as regular wages.

**Withholding Allowance Certificate** – No state form; **Use Fed W-4?** Yes

**Unemployment Wage Base** – \$12,000; **New Employer Rate** – 2.212%; **Range** – 0.098 - 8.686%

**Reciprocity** – None

**Resident/Non-Resident Taxation** – No withholding required if employer is withholding tax for the work state; **Non-Residents Working In the State** – Subject to withholding if the wages are performed on occasional, sporadic or casual visits to the state in connection with regular employment outside the state and are not subject to withholding

**No Local Taxes**



# SOUTH DAKOTA

**DEPARTMENT OF REVENUE** \* Paul Kinsman, Secretary of Revenue & Regulation \* **605.773.3311**  
No Income Tax \* 445 East Capitol Ave. \* Pierre, SD 57501  
<http://www.state.sd.us/drr2/revenue.html>

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**NEW EMPLOYER REGISTRATION** \* <http://dol.sd.gov/ui/uitaxemployerregistration.aspx>

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**UNEMPLOYMENT INSURANCE** \* Department of Labor Unemployment \* **605.626.2312**  
P.O. Box 4730 \* Aberdeen, SD 57402-4730 \* <http://dol.sd.gov/ui/uibenefits.aspx>

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**CHILD SUPPORT ENFORCEMENT** \* South Dakota Department of Social Services \* **605.773.3641**  
Division of Child Support \* 700 Governors Drive \* Pierre, SD 57501  
<http://dss.sd.gov/childsupport/>

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**NEW HIRE REPORTING** \* Department of Social Services New Hire Reporting Center  
**888.827.6078** \* P.O. BOX 4700 \* Aberdeen, SD 57402-4700  
<http://dol.sd.gov/ui/newhirereporting.aspx>

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**STATE WAGE AND HOUR** \* South Dakota Department of Labor \* **605.773.3681**  
Division of Labor and Management \* Kneip Bldg. \* 700 Governors Dr. \* Pierre, SD. 57501-2291  
<http://dol.sd.gov/wagehrs/default.aspx>

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**State Minimum Wage** – \$7.25; **Tip Credit** – \$5.12; 2.13 min cash wage; **Overtime Pay Requirement**  
– Federal rules apply

**Meal Break Regulation** – No provision

**Pay Frequency Requirement** – Monthly, or on some other regularly scheduled payday agreed to in advance

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit**; Yes; **Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – No Income Tax

**Withholding Allowance Certificate** – No Income Tax

**Unemployment Wage Base** – \$12,000; **New Employer Rate** – 1.75% (New construction companies pay 6.55% in the first year of business) **Range** – 0.0 - 9.5%

**Reciprocity** – No Income Tax

**Residents Working Outside the state** – No Income Tax



# TENNESSEE

**DEPARTMENT OF REVENUE** \* Andrew Jackson Bldg. \* 500 Deaderick St. \* Nashville, TN 37242  
**800.342.1003** \* <http://www.state.tn.us/revenue/>

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## **NEW EMPLOYER REGISTRATION**

[http://www.greenjobs.com/employers/employer\\_registration.aspx](http://www.greenjobs.com/employers/employer_registration.aspx)

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**UNEMPLOYMENT INSURANCE** \* Department of Labor and Workforce \* **615.741.2486**  
220 French Landing Drive \* Nashville, TN 37245-3555 \* [www.tennesseeanytime.org/laws](http://www.tennesseeanytime.org/laws)

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**CHILD SUPPORT ENFORCEMENT** \* Tennessee Department of Human Services \* **800.837.6911**  
400 Deaderick St. \* Nashville, TN 37242 \* [www.tn.gov/humanserv](http://www.tn.gov/humanserv)

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**NEW HIRE REPORTING** \* Tennessee New Hire Reporting \* **888.715.2280**  
P.O. Box 17367 \* Nashville, TN 37217 \* [www.tnnewhire.com](http://www.tnnewhire.com)

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**STATE WAGE AND HOUR** \* Department of Labor \* **615.741.2257** \* 710 Jame Robertson Pkwy  
Nashville, TN 37243 \* <http://www.tennessee.gov/labor-wfd/lisques.html>

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**State Minimum Wage** – None

**Meal Break Regulation** – 30 minutes every 6 hours

**Pay Frequency Requirement** – Semi-Monthly; More frequent payments permitted

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Yes; **Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – N/A

**Withholding Allowance Certificate** – N/A; **Use Fed W-4?** N/A

**Unemployment Wage Base** – \$9,000; **New Employer Rate** – 2.7%; New construction 8.6%  
**Range** – 0.05 - 10% (effective until 6/30/12)

**Reciprocity** – None - Not a W/H State

**Residents Working Outside the state** – N/A - Not a W/H State



# TEXAS

**DEPARTMENT OF REVENUE** \* Texas Workforce Commission \* **800.939.6631**

101 E. 15th St. \* Suite 570 \* Austin, TX 78778-0001

<http://www.twc.state.tx.us/customers/bemp/bempsub2.html>

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**NEW EMPLOYER REGISTRATION** \* <http://www.texasonline.com/portal/tol/en/gov/2/8>

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**CHILD SUPPORT ENFORCEMENT** \* Office of the Attorney General \* **800.850.6442**

Child Support Division \* P.O. Box 12548 \* Austin, TX 78711-2017

<http://www.oag.state.tx.us/cs/index.shtml>

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**NEW HIRE REPORTING** \* Texas New-Hire Reporting \* **800.850.6442**

Operations Center \* P.O. Box 149224 \* Austin, TX 78714-9224

<https://portal.cs.oag.state.tx.us/wps/portal/employer>

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**STATE WAGE AND HOUR** \* Texas Workforce Commission \* **800.832.9243**

Labor Law Department \* 101 E. 15th St. \* Room 124T \* Austin, TX 78778-0001

[www.twc.state.tx.us/customers/bemp/bemp.html](http://www.twc.state.tx.us/customers/bemp/bemp.html)

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**State Minimum Wage** – \$7.25 (state follows federal rate); **Tip Credit** – \$5.12

**Overtime Pay Requirement** – No provision

**Meal Break Regulation** – No provision

**Pay Frequency Requirement** – Semi-Monthly for employees except from the FLSA;

monthly for non-exempt employees

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Allowed with a 60-day notice to employee prior to start

**Allow Pay Cards** – Yes

**Withholding Allowance Certificate** – No state withholding in Texas

**Unemployment Wage Base** – \$9,000; **New Employer Rate** – 2.7% or the average industry rate, whichever is greater; **Range** – 0.61 - 7.58%

**Reciprocity** – No state withholding in Texas

**Residents Working Outside the state withholding** – N/A Texas is a non withholding state



# UTAH

**DEPARTMENT OF REVENUE** \* State Tax Commission\* **801.297.2200**

Taxpayer Service Centers \* 210 North 1950 \* West Salt Lake City, UT 84134 \* [www.tax.utah.gov](http://www.tax.utah.gov)

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**NEW EMPLOYER REGISTRATION** \* <http://jobs.utah.gov/ui/uiemreg.asp>

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**UNEMPLOYMENT INSURANCE** \* Department of Workforce Services Division of Unemployment Insurance \* **801.526.9235** \* UI Benefit Department \* P.O. Box 45249 \* Salt Lake City, UT 84145-0249 \* <http://jobs.utah.gov/ui/employer.asp>

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**CHILD SUPPORT ENFORCEMENT** \* Department of Human Services, Office of Recovery Services, Child Support Services \* **801.536.8500** \* Child Support Enforcement Division \* P.O. Box 45033 \* Salt Lake City, UT 84145-0033 \* [www.ors.state.ut.us/child\\_support\\_services.htm](http://www.ors.state.ut.us/child_support_services.htm)

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**NEW HIRE REPORTING** \* Utah Department of Workforce Services New Registry \* **801.526.4361** \* New-Hire Reporting Program \* P.O. Box 45247 \* Salt Lake City, UT 84145-0247 \* <http://jobs.utah.gov/newhire>

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**STATE WAGE AND HOUR** \* Labor Commission Antidiscrimination & Labor Division \* **801.530.6801** \* P.O. Box 146630 \* Salt Lake City, UT 84114-6630 \* <http://laborcommission.utah.gov>

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**State Minimum Wage** – \$7.25; **Tip Credit** – \$5.12; **Overtime Pay Requirement** – Federal rules apply

**Meal Break Regulation** – Minors: 30 minutes for 5 hours break; Rest period: minors 10 minutes after every 4 hours

**Pay Frequency Requirement** – Semi-Monthly; More frequent payments permitted

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit; Allow Pay Cards** – Yes

**Supplemental Wage Taxation** – Add to regular wages, compute tax on total, and subtract tax withheld from regular wages

**Withholding Allowance Certificate** – No state form; **Use Fed W-4**

**Unemployment Wage Base** – \$29,500

**New Employer Rate** – N/A; **Range** – 0.4 - 7.4%

**Reciprocity** – Utah does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – Residents are subject to withholding only to the extent that Utah income tax exceeds work state withholding

**Non-Residents Working In the State** – Subject to withholding





# VERMONT

**DEPARTMENT OF REVENUE** \* Department of Taxes Business Trust Taxes \* **802.828.2551**  
Taxpayer Service Centers \* P.O. Box 547 \* Montpelier, VT 05601-0547  
[www.state.vt.us/tax/index.shtml](http://www.state.vt.us/tax/index.shtml)

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## **NEW EMPLOYER REGISTRATION**

<http://www.labor.vermont.gov/NewBusinesses/tabid/117/Default.aspx>

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**UNEMPLOYMENT INSURANCE** \* Department of Labor Division of Unemployment Insurance and Wages \* **802.828.4344** \* UI Benefit Department \* P.O. Box 488 \* Montpelier, VT 05601-0488

[www.labor.vermont.gov/business/unemploymenttaxbenefitinformation/tabid/112/default.aspx](http://www.labor.vermont.gov/business/unemploymenttaxbenefitinformation/tabid/112/default.aspx)

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**CHILD SUPPORT ENFORCEMENT** \* Agency of Human Services Office of Child Support  
**800.768.3214** \* Child Support Enforcement Division \* 103 South Main St.  
Waterbury, VT 05671-1901 \* [www.ocs.state.vt.us](http://www.ocs.state.vt.us)

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**NEW HIRE REPORTING** \* Department of Labor New Hire Reporting \* **802.241.2194**

New-Hire Reporting Program \* P.O. Box 488 \* Montpelier, VT 05601-0488

<http://labor.vermont.gov/default.aspx?tabod=419>

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**STATE WAGE AND HOUR** \* Department of Labor Wage and Hour Program\* **802.828.0267**

P.O. Box 488 \* Montpelier, VT 05601-0488 \* [www.labor.vermont.gov](http://www.labor.vermont.gov)

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**State Minimum Wage** – \$8.46; **Tip Credit** – \$4.36

**Overtime Pay Requirement** – 1½ times the regular rate after 40-hour week

**Meal Break Regulation** – Reasonable time during work periods to eat and use restroom

**Pay Frequency Requirement** – Weekly, Bi-Weekly or Semi-Monthly

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – No; **Allow Pay Cards** – voluntary basis only

**Supplemental Wage Taxation** – For periodic payments, the tax is computed using the wage charts or tables; For non-periodic payments the Vermont withholding can be estimated at 27% of the federal withholding

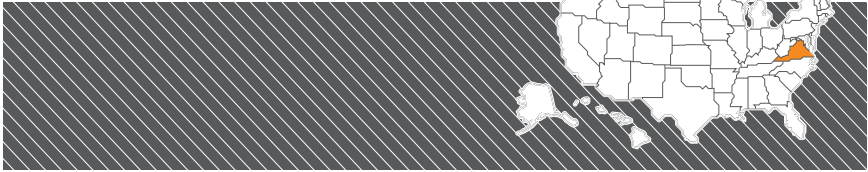
**Withholding Allowance Certificate** – W-4VT **Use Fed W-4**

**Unemployment Wage Base** – \$16,000; **New Employer Rate** – 1.0%; **Range** – 1.3 - 8.4%

**Reciprocity** – The state does not have any reciprocal agreements

**Resident/Non-Resident Taxation** – Subject to Vermont withholding only to the extent that Vermont income tax exceeds work state withholding

**Non-Residents Working In the State** – Subject to withholding



# VIRGINIA

**DEPARTMENT OF REVENUE** \* Department of Taxation \* **804.367.8037**  
Office of Customer Services \* P.O. Box 1115 \* Richmond, VA 23218-1115  
[www.tax.virginia.gov/index.cfm](http://www.tax.virginia.gov/index.cfm)

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**UNEMPLOYMENT INSURANCE** \* Employment Commission \* **804.371.7159**  
P.O. Box 1358 \* Richmond, VA 23218-1358 \* [www.vec.state.va.us/](http://www.vec.state.va.us/)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Social Services \* **804.726.7000**  
Child Support Enforcement Division \* 7 North Eighth St. \* 1st Floor \* Richmond VA 23219  
[www.dss.virginia.gov/family/dcse.html](http://www.dss.virginia.gov/family/dcse.html)

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**NEW HIRE REPORTING** \* Department of Social Services \* 804-771-9733  
New Hire Reporting Center \* P.O. Box 25309 \* Richmond, VA 23260-5309  
<http://newhire-reporting.com/VA-Newhire/default.aspx>

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**STATE WAGE AND HOUR** \* Department of Labor and Industry \* **804.371.2327**  
Powers-Taylor Bldg. \* 13 South 13th Street \* Richmond, VA 23219-4101 \* [www.doli.virginia.gov](http://www.doli.virginia.gov)

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**State Minimum Wage** – \$7.25; **Overtime Pay Requirement** – Federal rules apply

**Meal Break Regulation** – Minors: At least 30 minutes during shifts of 5 continuous hours

**Pay Frequency Requirement** – Monthly for salaried employees and bi-weekly or semi-monthly for hourly employees

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Allowed after hire date 4/1/10; **Allow Pay Cards** – Permitted, not mandatory; Certain employees hired after 1-1-10 may be paid by pay card without written consent

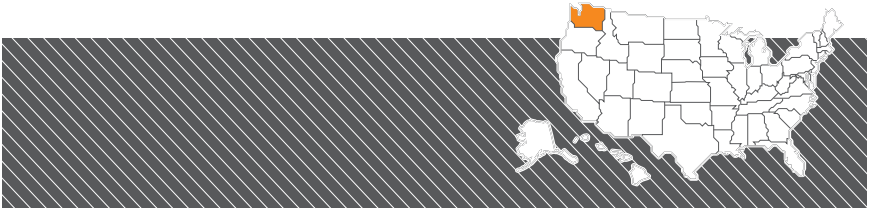
**Supplemental Wage Taxation** – Add to regular wages and withhold on total

**Withholding Allowance Certificate** – Form: VA-4; **Use Fed W-4?** No

**Unemployment Wage Base** – \$8,000; **New Employer Rate** – 3.23%; **Range** – 0.83 - 6.93%

**Reciprocity** – District of Columbia, Kentucky, Maryland, Pennsylvania, West Virginia

**Resident/Non-Resident Taxation** – Subject to withholding unless wages are subject to work state withholding; **Non-Residents Working in the State** – Subject to withholding unless exempt under reciprocal agreement



# WASHINGTON

**DEPARTMENT OF REVENUE** \* Alan R. Lynn, Rules Coordinator \* **800.647.7706**

No Income Tax Filing \* Centerpointe Campus \* Cascade East Building \* 20819 72nd Ave. South Suite 680 \* Kent, WA 98032 \* <http://dor.wa.gov>

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**UNEMPLOYMENT INSURANCE** \* Washington Employment Security Department \* **360.902.9500**

Employment Security Department \* P.O. Box 9046 \* Olympia, WA 98507 \* <http://www.esd.wa.gov>

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**CHILD SUPPORT ENFORCEMENT** \* Washington State Department of Social & Health Services

**360.664.5160** \* Division of Child Support \* 712 Pear St. \* Olympia, WA 98507

<http://www1.dshs.wa.gov/dcs/>

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**NEW HIRE REPORTING** \* Washington State Department of Social & Health Services

**800.562.0479** \* P.O. Box 9162 \* Olympia, WA 98507-9162

<https://fortress.wa.gov/dshs/csips/NewHire/>

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**STATE WAGE AND HOUR** \* Washington State Department of Labor & Industries \* **360.902.5316**

P.O. BOX 44000 \* Olympia, WA 98504-4000 \* <http://www.lni.wa.gov/>

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**State Minimum Wage** – \$9.04; **Tip Credit** – No Tip Credit

**Overtime Pay Requirement** – 1½ the regular rate after 40 hour week

**Meal Break Regulation** – 30 minute meal period; 10 minute rest period in the middle of each 4 hour work period

**Pay Frequency Requirement** – Monthly; state officers and employees must be paid semimonthly

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** - Yes; **Allow Pay Cards** – No provisions

**Supplemental Wage Taxation** – No Income Tax

**Withholding Allowance Certificate** – No Income Tax

**Unemployment Wage Base** – \$38,200; **New Employer Rate** – Rates vary by industry (range from 1.19 to 5.76%, including 2% employment administration fund surtax)

**Range** – 0.17 - 5.84%

**Reciprocity** – No Income Tax

**Residents Working Outside the State** – No Income Tax



# WEST VIRGINIA

**DEPARTMENT OF REVENUE** \* State Tax Department \* Taxpayer Services Division \* **304.558.3333**  
P.O. Box 3784 \* Charleston, WV 25337-3784 \* [www.state.wv.us/taxdiv](http://www.state.wv.us/taxdiv)

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**UNEMPLOYMENT INSURANCE** \* Department of Commerce \* **304.558.2624**  
Workforce West Virginia \* 112 California Avenue \* Charleston, WV 25305-0112  
[www.workforce.org/uc/ucmain.asp](http://www.workforce.org/uc/ucmain.asp)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Health & Human Resources \* **800.249.3778**  
Bureau for Child Support Enforcement \* 350 Capital St. \* Room 147 \* Charleston, WV 25301  
[www.wvdhhr.org/bcse/](http://www.wvdhhr.org/bcse/)

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**NEW HIRE REPORTING** \* West Virginia New Hire Reporting Center \* **877.625.4669**  
P.O. Box 2473 \* Charleston, WV 25329-2473 \* <http://wv-newhire.com>

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**STATE WAGE AND HOUR** \* Department of Labor, Wage and Hour Section \* **304.558.7890**  
State Capital Complex \* Bldg. 6, Room B749 \* Charleston, WV 25305  
[www.wvlabor.org/home.html](http://www.wvlabor.org/home.html)

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**State Minimum Wage** – \$7.25; **Tip Credit** – 20% of minimum wage  
**Overtime Pay Requirement** – 1½ times the regular rate after 40 hour week

**Meal Break Regulation** – 20 minutes for 6 hour shift; Minors receive 30 minutes for 5-hour shift

**Pay Frequency Requirement** – Bi-Weekly or Semi-Monthly

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Yes; **Allow Pay Cards** – Allowed but with employee consent mandatory

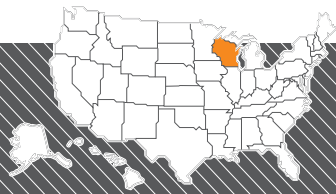
**Supplemental Wage Taxation** – Add to regular wages and withhold on total

**Withholding Allowance Certificate** – Form: WV/IT-104; **Use Fed W-4?** Yes, if information is the same for U.S. and West Virginia

**Unemployment Wage Base** – \$12,000; **New Employer Rate** – 2.7%; **Range** – 1.5 - 8.5%

**Reciprocity** – Kentucky, Maryland, Ohio, Pennsylvania, Virginia

**Residents Working Outside the State** – Subject to withholding unless wages are subject to work state withholding; **Non-Residents Working In the State** – Subject to withholding



# WISCONSIN

**DEPARTMENT OF REVENUE** \* Wisconsin Department of Revenue \* **608.261.6261**  
P.O. Box 8902 \* Madison, WI 53708 \* [www.dor.state.wi.us](http://www.dor.state.wi.us)

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**UNEMPLOYMENT INSURANCE** \* Department of Workforce Development \* **608.266.3100**  
Unemployment Insurance Division \* P.O. Box 79051 \* Madison, WI 53707-7905  
[www.dwd.state.wi.us](http://www.dwd.state.wi.us)

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**CHILD SUPPORT ENFORCEMENT** \* Department of Children and Families \* **608.266.9909**  
Child Support Enforcement Division \* P.O. Box 8916 \* Madison, WI 53708  
<http://dcf.wisconsin.gov/bcs>

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**NEW HIRE REPORTING** \* Wisconsin New Hire Reporting Center \* **888.300.4473**  
P.O. Box 14431 \* Madison, WI 53708-0431 \* [www.dwd.state.wi.us/uinh](http://www.dwd.state.wi.us/uinh)

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**STATE WAGE AND HOUR** \* Department of Workforce Development \* **608.266.6860**  
Division of Equal Rights \* P.O. Box 8928 \* Madison, WI 53708-8928 \* [www.dwd.state.wi.us](http://www.dwd.state.wi.us)

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**State Minimum Wage** – \$7.25; **Tip Credit** – \$4.92  
**Overtime Pay Requirement** – No General Provision

**Meal Break Regulation** – Minors receive a 30-minute meal period for a 6-hour shift  
Exceptions: The state recommends that the same rules apply for adults

**Pay Frequency Requirement** – Minimum of monthly

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Allowed; **Allow Pay Cards** – No Provision;  
Employee is not to be charged fee

**Supplemental Wage Taxation** – Add to regular wages and withhold on total

**Withholding Allowance Certificate** – Form: WT-4, **Use Fed W-4?** No

**Unemployment Wage Base** – \$13,000

**Employer Rate with payrolls less than \$500,000** – 3.6%; **Greater than \$500,000** – 4.1%;  
**New Construction Employee** – 7.1%; **Range** – 4.7 - 8.5%, varies by industry

**Reciprocity** – Illinois, Indiana, Kentucky, Michigan

**Residents Working Outside the State** – Subject to withholding

**Non-Residents Working In the State** – Subject to withholding if the annual WI earnings  
are expected to be \$1,500 or more



# WYOMING

**DEPARTMENT OF REVENUE** \* 307.777.7961 \* Herschler Bldg. \* 2nd Floor West  
Cheyenne, WY. 82002-0110 \* Edmund Schmidt, Director \* <http://revenue.state.wy.us>

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## **NEW EMPLOYER REGISTRATION**

[http://www.greenjobs.com/employers/employer\\_registration.aspx](http://www.greenjobs.com/employers/employer_registration.aspx)

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## **UNEMPLOYMENT INSURANCE** \* Department of Employment \* 307.235.3217

Unemployment Insurance Division \* P.O. Box 2760 \* Casper, WY 82602-2760  
<http://wydoe.state.wy.us/doe.asp?ID=11>

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## **CHILD SUPPORT ENFORCEMENT** \* Department of Family Services\* 307.777.6948

Child Support Enforcement Unit \* 122 West 25th St. \* Herschler Bldg. 1301 \* 1st Floor  
East Cheyenne, WY. 82002-0490 \* [http://dfsweb.state.wy.us/cse\\_enforce.html](http://dfsweb.state.wy.us/cse_enforce.html)

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**NEW HIRE REPORTING** \* Wyoming New-Hire Reporting Center \* 800.970.9258 \* P.O. Box 1408  
Cheyenne, WY 82003 \* <http://newhire-reporting.com/WY-Newhire/default.aspx>

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## **STATE WAGE AND HOUR** \* Department of Employment \* 307.777.7261

Labor Standards Office \* 1510 E. Pershing Blvd, West Wing \* Cheyenne, WY 82002  
<http://wydoe.state.wy.us/doe.asp?ID=3>

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**State Minimum Wage** – \$5.15; **Tip Credit** – \$3.02; 2.13 min cash wage; **Overtime Pay Requirement** – No Provision

**Meal Break Regulation** – No Provision

**Pay Frequency Requirement** – Employers must establish and maintain regular paydays

**Unclaimed Wages** – 1 Year

**Employer Mandate Direct Deposit** – Not Allowed; **Allow Pay Cards** – No Provision  
Employee is not to be charged fee

**Supplemental Wage Taxation** – No Wyoming state withholding

**Withholding Allowance Certificate** – No Wyoming state withholding

**Unemployment Wage Base** – \$23,000; **New Employer Rate** – 2.5 - 4.37%; **Range** – 0.65 - 10%

**Reciprocity** – None

**Residents Working Outside the State** – Wyoming is not a withholding state

## 2012 STATE PAYROLL TAX DESKTOP REFERENCE

The information contained within this booklet is based on public domain information available on state websites. This information is current through March 2012. It is not intended to be all-inclusive and some changes may have occurred. You can retrieve this and additional information under the individual state websites listed in the booklet.

**YOU MAY ALSO CONTACT THE IRS TOLL FREE 800.829.1040 HELP DESK 866.255.0654**

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### ABOUT THE AMERICAN PAYROLL ASSOCIATION

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