

## Table of Minimum Hourly Wages for Tipped Employees, by State

Jurisdiction	Basic Combined Cash & Tip Minimum Wage Rate	Maximum Tip Credit Against Minimum Wage	Minimum Cash Wage <u>1</u>	Definition of Tipped Employee by Minimum Tips received (monthly unless otherwise specified)
<b>FEDERAL:</b> Fair Labor Standards Act (FLSA)	\$7.25	\$5.12	\$2.13	More than \$30
<b>State requires employers to pay tipped employees full state minimum wage before tips</b>				
<b>Alaska</b>			\$9.84	
<b>California</b>				
Applicable to employers with 25 employees or less			\$10.50	
Applicable to employers with 26 employees or more			\$11.00	
<b>Guam</b>			\$8.25	
<b>Minnesota:</b>				
Large employer <u>2</u>			\$9.65	
Small employer <u>2</u>			\$7.87	
<b>Montana:</b>				
Business with gross annual sales over \$110,000			\$8.30	
Business not covered by the Fair Labor Standards Act with gross annual sales of \$110,000 or less.			\$4.00	
<b>Nevada</b> <sup>10</sup> With no health insurance benefits provided by employer and received by employee			\$8.25	
With health insurance benefits provided by employer and received by employee			\$7.25	

<b>Oregon</b>			\$10.25	
<b>Washington</b>			\$11.50	
<b>State requires employers to pay tipped employees a minimum cash wage above the minimum cash wage required under the federal Fair Labor Standards Act (\$2.13/hour)</b>				
<b>Arizona</b>	\$10.50	\$3.00	\$7.50	Not specified
<b>Arkansas</b>	\$8.50	\$5.87	\$2.63	More than \$20
<b>Colorado</b>	\$10.20	\$3.02	\$7.18	More than \$30
<b>Connecticut</b>	\$10.10			At least \$10 weekly for full-time employees or \$2.00 daily for part-time in hotels and restaurants. Not specified for other industries.
<i>Hotel, restaurant</i>		36.8% (\$3.72)	\$6.38	
<i>Bartenders who customarily receive tips</i>		18.5% (\$1.87)	\$8.23	
<b>Delaware</b>	\$8.25	\$6.02	\$2.23	More than \$30
<b>District of Columbia*</b>	\$12.50	\$9.17	\$3.33	Not specified
<b>Florida</b>	\$8.25	\$3.02	\$5.23	
<b>Hawaii*</b>	\$10.10	\$0.75	\$9.35	More than \$20
*Hawaii: Tip Credit in Hawaii is permissible if the combined amount the employee receives from the employer and in tips is at least \$7.00 more than the applicable minimum wage.				
<b>Idaho</b>	\$7.25	\$3.90	\$3.35	More than \$30
<b>Illinois</b>	\$8.25	40% of the applicable minimum wage (\$3.30)	\$4.95	\$20
<b>Iowa</b>	\$7.25	\$2.90	\$4.35	\$30 or more
<b>Maine</b>	\$10.00	\$5.00	\$5.00	More than \$30
<b>Maryland</b>	\$9.25	\$5.62	\$3.63	More than \$30
<b>Massachusetts</b>	\$11.00	\$7.25	\$3.75	More than \$20
<b>Michigan</b>	\$9.25	\$5.73	\$3.52	Not specified
<b>Missouri</b>	\$7.85	50% (\$3.92)	\$3.93	Not specified

<b>New Hampshire</b>	\$7.25	55% of the applicable minimum wage (\$3.99)	45% of the applicable minimum wage (\$3.26)	More than \$30
<b>New York</b>	\$10.40			
Tipped Food Service Workers		\$7.50	\$2.90	
Tipped Service Employees		\$8.65	\$1.75	
Different rates apply to tipped food and service employees in New York City, Long Island, and Westchester. Please see the state's website for more information on these and other related requirements, <a href="https://www.governor.ny.gov/news/governor-cuomo-unveils-5th-proposal-2018-state-state-examine-eliminating-minimum-wage-tip">https://www.governor.ny.gov/news/governor-cuomo-unveils-5th-proposal-2018-state-state-examine-eliminating-minimum-wage-tip</a> .				
<b>North Dakota</b>	\$7.25	33% of the applicable minimum wage (\$2.39)	\$4.86	More than \$30
<b>Ohio 5</b> Employers with annual gross receipts of \$305,000 or more	\$8.30	\$4.15	\$4.15	More than \$30
<b>Oklahoma 6</b>	\$7.25	\$5.12	\$2.13	Not specified
<b>Pennsylvania</b>	\$7.25	\$4.42	\$2.83	More than \$30
<b>Rhode Island</b>	\$10.10	\$6.21	\$3.89	Not specified
<b>South Dakota</b>	\$8.85	50% (\$4.425) 3	\$4.325	More than \$35
<b>Vermont</b> <i>An employee of a hotel, motel, tourist place, or restaurant who customarily and regularly receives more than \$120.00 per month in tips for direct and personal customer service.</i>	\$10.50	\$5.25	\$5.25	More than \$120
<b>Virgin Islands</b>	\$9.50	\$5.70	40% (\$3.80)	Not specified
<b>Wisconsin 8</b>	\$7.25	\$4.92	\$2.33	Not specified
<b>West Virginia 7</b>	\$8.75	70% (\$6.13)	\$2.62	Not specified
<b>State minimum cash wage payment is the same as that required under the federal Fair Labor Standards Act (\$2.13/hr.)</b>				
<b>Alabama 9</b>			\$2.13	
<b>Georgia 9</b>			\$2.13	
<b>Indiana</b>	\$7.25	\$5.12	\$2.13	Not specified

<b>Kansas</b>	\$7.25	\$5.12	\$2.13	More than \$20
<b>Kentucky</b>	\$7.25	\$5.12	\$2.13	More than \$20
<b>Louisiana <sup>9</sup></b>			\$2.13	
<b>Mississippi <sup>9</sup></b>			\$2.13	
<b>Nebraska</b>	\$9.00	\$6.87	\$2.13	Not specified
<b>New Jersey</b>	\$8.60	\$6.47	\$2.13	Not specified
<b>New Mexico</b>	\$7.50	\$5.37	\$2.13	More than \$30
<b>North Carolina <sup>4</sup></b>	\$7.25	\$5.12	\$2.13	More than \$20
<b>Puerto Rico</b>	\$7.25	\$5.12	\$2.13	More than \$30
<b>South Carolina <sup>9</sup></b>			\$2.13	
<b>Tennessee <sup>9</sup></b>			\$2.13	
<b>Texas</b>	\$7.25	\$5.12	\$2.13	More than \$20
<b>Utah</b>	\$7.25	\$5.12	\$2.13	More than \$30
<b>Virginia</b>	\$7.25	\$5.12	\$2.13	Not specified
<b>Wyoming</b>	\$5.15	\$3.02	\$2.13	More than \$30

Some states set subminimum rates for minors and/or students or exempt them from coverage, or have a training wage for new hires. Some local governments set minimum wage rates higher than their respective state minimum wage. Such differential provisions are not displayed in this table.

#### FOOTNOTES

<sup>1</sup> Other additional deductions are permitted, for example for meals and lodging, except as noted in footnote <sup>8</sup>.

<sup>2</sup> **Minnesota.** Effective August 1, 2014, a large employer means an enterprise whose gross volume of sales made or business done is not less than \$500,000. A small employer means an enterprise whose gross volume of sales made or business done is less than \$500,000.

<sup>3</sup> In **New Jersey**, in specific situations where the employer can prove to the satisfaction of the Department of Labor and Workforce Development that the tips actually received exceed the creditable amount, a higher tip credit may be taken.

<sup>4</sup> **North Carolina.** Tip credit is not permitted unless the employer obtains from each employee, either monthly or each pay period, a signed certification of the amount of tips received.

<sup>5</sup> **Ohio.** For employees of employers with gross annual sales of less than \$305,000, the state minimum wage is \$7.25 per hour. For these employees, the state wage is tied to the federal minimum wage of \$7.25 per hour which requires an act of Congress and the President's signature to change.

<sup>6</sup> **Oklahoma.** For employers with fewer than 10 full-time employees at any one location who have gross annual sales of \$100,000 or less, the basic minimum rate is \$2.00 per hour.

<sup>7</sup> **West Virginia.** The state minimum wage law applies only to employers with six or more employees and to state agencies.

<sup>8</sup> **Wisconsin.** \$2.13 per hour may be paid to employees who are not yet 20 years old and who have been in employment status with a particular employer for 90 or fewer consecutive calendar days from the date of initial employment.

<sup>9</sup> The following states do not have state minimum wage laws: Alabama, Louisiana, Mississippi, South Carolina, and Tennessee. Georgia has a state minimum wage law, but it does not apply to tipped employees.

<sup>10</sup> **Nevada.** The state minimum wage rates may be increased annually based upon changes in the cost of living index, which would in turn increase the minimum cash wage for tipped employees.

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The Wage and Hour Division tries to ensure that the information on this page is accurate but individuals should consult the relevant state labor office for official information.