



CAPE CORAL ACCOUNTING SERVICE, LLC

Established 1961

December 9, 2013

Dear Valued Client,

As you prepare for your clients' first payrolls of 2014, we would like to make you aware of state minimum hourly wage changes that were announced as of late November 2013 that will take effect on January 1, 2014 unless otherwise noted:

- Arizona, to \$7.90 for non-tipped employees and \$4.90 for tipped employees
- California, to \$9.00 for all employees (effective July 1, 2014)
- Connecticut, to \$8.70 for non-tipped employees, \$5.69 for service employees (waiters/waitresses at hotels and restaurants) and \$7.34 for bartenders
- Florida, to \$7.93 for non-tipped employees and \$4.91 for tipped employees overtime tipped employees \$8.88
- Missouri, to \$7.50 for non-tipped employees and \$3.75 for tipped employees
- Montana, to \$7.90 for non-tipped and tipped employees
- New Jersey, to \$8.25; employers subject to the Fair Labor Standards Act to \$2.13 for tipped employees
- New York, to \$8.00 (effective December 31, 2013)
- Ohio, to \$7.95 for non-tipped employees and \$3.98 for tipped employees (will apply to employers who gross more than \$292,000 per year beginning in 2014)*
- Oregon, to \$9.10 for non-tipped and tipped employees
- Rhode Island, to \$8.00 for non-tipped employees and \$2.89 (no change) for tipped employees
- Vermont, to \$8.73 for non-tipped employees and \$4.23 for tipped employees
- Washington, to \$9.32 for non-tipped and tipped employees

For more information regarding additional changes to a state's hourly minimum wage, maximum tip credit and training/youth wage rates, visit each state's website where applicable.

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