

the TOP TEN CRAZY STATE AND LOCAL PAYROLL LAWS

UNEMPLOYMENT INSURANCE

1

ILLINOIS

is the only state that requires employers to file monthly unemployment insurance wage reports. Quarterly wage reporting is good enough for the other states although some states have considered changing this.



PAYCARDS

Want to pay your employees using paycards in **HAWAII**? Just make sure you comply with a total of 12 requirements, including allowing employees the ability to make at least three free withdrawals on the card.

2

DIRECT DEPOSIT



UTAH

employees are refusing to sign up for direct deposit. You can mandate this if the employer's federal employment tax deposit is at least \$250,000 for the preceding calendar year and at least two-thirds of its employees are already on direct deposit.

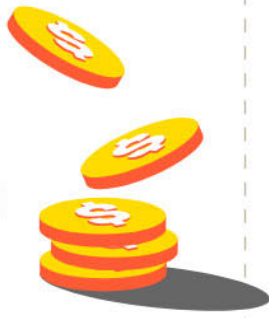
3

OPTIONAL TAXES

NEW YORK

has a new tax for employers - and it's optional! The employer compensation expense tax was created in response to federal tax reform (and might be even more complicated for employers to understand!)

4



UNCLAIMED WAGES

5



DELAWARE

employers that do not properly report unclaimed wages are in for a nasty shock. Unclaimed property audits in Delaware can go back 10 years!

6

TELECOMMUTERS

DELAWARE, NEBRASKA AND PENNSYLVANIA

use the convenience of the employer test regarding nonresident telecommuters. New York also uses this test, and has been criticized for its aggressive enforcement!



7

STATE UNEMPLOYMENT INSURANCE WAGE TRANSFERABILITY

MONTANA

jumped on the band wagon with two other states and no longer accepts state unemployment insurance wages from other states for transferability purposes.



8

PAID SICK LEAVE & MINIMUM WAGE

More localities are setting their own paid sick leave and minimum wage requirements, like Cook County, **ILLINOIS**. However more than 80% of municipalities within the county opted out of one or both of the ordinances. Municipalities continue to opt in and out, making it a compliance headache!



DEDUCTIONS FROM WAGES

Fast food employers in **NEW YORK CITY** are required to deduct voluntary contributions from an employee's pay and remit them to a designated nonprofit organization. Sometimes, charity begins at work!

9



OVERTIME

10

CALIFORNIA

overtime requirements are simple!

- ▶ 1½ times the regular rate of pay after an 8-hour day or 40-hour week, and for the first 8 hours worked on the seventh consecutive day in a workweek.
- ▶ Double time is required for hours worked beyond 12 in a day or after 8 hours on the seventh consecutive day in a workweek.

GOT IT??

