

**APA's Guide to State Payroll Laws  
Table of Contents**

State Code Abbreviations .....v  
Abbreviations of State Administrative Codes and Regulations ..... viii

**Section 1: Wage and Hour Issues**

1.1 – Minimum Wage Rates and Tip Credit Amounts ..... 1-1  
1.2 – Overtime Pay and Meal and Rest Period Requirements ..... 1-83  
1.3 – White Collar Overtime Exemption Rules ..... 1-127  
1.4 – Child Labor Work Hour Restrictions ..... 1-167  
1.5 – Wage-Hour Recordkeeping Requirements and Penalties ..... 1-181  
1.6 – Penalties for Minimum Wage, Overtime, and Child Labor Work Hour Violations ..... 1-219  
1.7 – Jury Duty Pay Laws..... 1-237  
1.8 – Time Off to Vote Laws..... 1-257  
1.9 – Call-In Time and Predictive Scheduling Requirements..... 1-269

**Section 2: Payment of Wages**

2.1 – Pay Frequency Requirements..... 2-1  
2.2 – Wage Payment Methods and Pay Statement Requirements ..... 2-29  
2.3 – Pay Rate Notice Requirements..... 2-55  
2.4 – Electronic Pay Statements..... 2-67  
2.5 – Paying Terminated Employees..... 2-75  
2.6 – Payment of Wages Owed to Deceased Employees..... 2-105  
2.7 – Payment of Unclaimed Wages..... 2-113  
2.8 – Direct Deposit Employer Requirements..... 2-139  
2.9 – Electronic Paycards ..... 2-147  
2.10 – SSN Use Restrictions ..... 2-175  
2.11 – Deductions From Wages..... 2-203

**Section 3: Income Tax Withholding Requirements**

3.1 – Withholding on Residents, Nonresidents, and Expatriates ..... 3-1  
3.2 – Income Tax Depositing and Filing Requirements..... 3-27  
3.3 – Electronic Funds Transfer Requirements ..... 3-69  
3.4 – States Following Federal Law ..... 3-83  
3.5 – Taxation of Selected Fringe Benefits..... 3-87  
3.6 – Taxation of Salary Deferrals to Cafeteria Plans and §401(k) Plans..... 3-95  
3.7 – Treatment of Supplemental Wages ..... 3-105  
3.8 – Employee Withholding Allowance Certificates ..... 3-115  
3.9 – Nonresident Military Spouse Exemption Certificates..... 3-137  
3.10 – W-2s to Current and Terminated Employees..... 3-141  
3.11 – Severance Pay ..... 3-145  
3.12 – Income Tax Withholding Recordkeeping Requirements..... 3-147

**Section 4: Year-End Reporting Requirements**

4.1 – Annual Reconciliation Forms ..... 4-1  
4.2 – Electronic and Magnetic Media W-2 Reporting Requirements ..... 4-5  
4.3 – State Earned Income Tax Credit Notice Requirements ..... 4-25

## **Section 5: New Hire Reporting**

5.1 – New Hire Reporting Requirements and Methods .....	5-1
5.2 – Independent Contractor New Hire Reporting Requirements and Methods.....	5-15
5.3 – State Employment Verification Laws.....	5-31

## **Section 6: Child Support Withholding Rules**

6.1 – Child Support Withholding Laws.....	6-1
6.2 – Definitions of Income and Disposable Earnings .....	6-33
6.3 – State Disbursement Units .....	6-51
6.4 – Electronic Child Support Payments .....	6-73
6.5 – Lump Sum Payments .....	6-95

## **Section 7: Garnishments**

7.1 – Creditor Garnishment Withholding Rules .....	7-1
7.2 – Voluntary Wage Assignment Withholding Rules .....	7-35
7.3 – State Tax Levy Withholding Rules .....	7-51

## **Section 8: State Unemployment Insurance**

8.1 – Determining Employee Status Under State Unemployment Insurance Laws .....	8-1
8.2 – Unemployment Insurance Taxable Wage Bases, Contribution Rates, and Experience Rating Methods.....	8-7
8.3 – Voluntary Contributions and the Joint Account Option.....	8-17
8.4 – Quarterly Wage Reporting Magnetic Media/Electronic Filing Requirements .....	8-23
8.5 – Unemployment Insurance Recordkeeping Requirements .....	8-37
8.6 – Employer SUTA Dumping Penalties .....	8-65

## **Section 9: State Disability/Long-Term Care Insurance and Paid Family/Sick Leave**

9.1 – State Disability Insurance, Paid Family Leave, and Long-Term Care Insurance Programs .....	9-1
9.2 – State/City Paid Sick Leave Requirements .....	9-25

## **Section 10: Multiple Worksite Reporting**

10.1 – States With Mandatory Multiple Worksite Reporting .....	10-1
----------------------------------------------------------------	------

## **Section 11: Workers' Compensation**

11.1 – Workers' Compensation Premium Calculations: State Variations on Included and Excluded Earnings .....	11-1
11.2 – States With a Workers' Compensation Payroll Tax.....	11-11

## **Section 12: Miscellaneous State Payroll Taxes**

12.1 – Miscellaneous State Payroll Taxes.....	12-1
-----------------------------------------------	------

## **Section 13: COVID-19 Payroll Updates**

13.1 – Payment of Wages.....	13-1
13.2 – Wage and Hour Issues .....	13-1
13.3 – Income Tax Withholding Requirements.....	13-23
13.4 – Nexus/Telecommuting .....	13-23
13.5 – State Unemployment Insurance.....	13-33
13.6 – Federal and State WARN Acts.....	13-43
13.7 – State Disability Insurance and Paid Family Leave .....	13-45
13.8 – State and Local Paid Sick Leave Requirements .....	13-67

13.9 – State and Local Emergency Paid Leave Requirements..... 13-69  
13.10 – State Garnishment Requirements.....13-175

**Appendix**

Directory of State Child Support Enforcement Agencies ..... A-2  
Directory of State Income Tax Withholding Agencies..... A-16  
Directory of State New Hire Reporting Agencies ..... A-22  
Directory of State Unclaimed Property Agencies..... A-30  
Directory of State Unemployment Insurance Agencies..... A-36  
Directory of State Wage And Hour Agencies ..... A-44