

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

<b>State Code Abbreviations .....</b>	<b>iv</b>
<b>Abbreviations of State Administrative Codes and Regulations .....</b>	<b>vii</b>
 <b>Section 1: Wage and Hour Issues</b>	
1.1 – Minimum Wage Rates and Tip Credit Amounts .....	1-1
1.2 – Overtime Pay and Meal and Rest Period Requirements .....	1-71
1.3 – White Collar Overtime Exemption Rules .....	1-109
1.4 – Child Labor Work Hour Restrictions .....	1-151
1.5 – Wage-Hour Recordkeeping Requirements and Penalties .....	1-165
1.6 – Penalties for Minimum Wage, Overtime, and Child Labor Work Hour Violations .....	1-203
1.7 – Jury Duty Pay Laws .....	1-217
1.8 – Time Off to Vote Laws .....	1-237
1.9 – Call-In Time and Predictive Scheduling Requirements .....	1-247
 <b>Section 2: Payment of Wages</b>	
2.1 – Pay Frequency Requirements .....	2-1
2.2 – Wage Payment Methods and Pay Statement Requirements .....	2-29
2.3 – Pay Rate Notice Requirements .....	2-53
2.4 – Electronic Pay Statements .....	2-61
2.5 – Paying Terminated Employees .....	2-67
2.6 – Payment of Wages Owed to Deceased Employees .....	2-97
2.7 – Payment of Unclaimed Wages .....	2-105
2.8 – Direct Deposit Employer Requirements .....	2-129
2.9 – Electronic Paycards .....	2-137
2.10 – SSN Use Restrictions .....	2-163
2.11 – Deductions From Wages .....	2-191
 <b>Section 3: Income Tax Withholding Requirements</b>	
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 .....	3-67
3.4 – States Following Federal Law .....	3-81
3.5 – Taxation of Selected Fringe Benefits .....	3-85
3.6 – Taxation of Salary Deferrals to Cafeteria Plans and §401(k) Plans .....	3-93
3.7 – Treatment of Supplemental Wages .....	3-101
3.8 – Employee Withholding Allowance Certificates .....	3-111
3.9 – Nonresident Military Spouse Exemption Certificates .....	3-133
3.10 – W-2s to Current and Terminated Employees .....	3-137
3.11 – Severance Pay .....	3-141
3.12 – Income Tax Withholding Recordkeeping Requirements .....	3-143
 <b>Section 4: Year-End Reporting Requirements</b>	
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

<b>Section 5: New Hire Reporting</b>	
5.1 – New Hire Reporting Requirements and Methods .....	5-1
5.2 – Independent Contractor New Hire Reporting Requirements and Methods.....	5-13
5.3 – State Employment Verification Laws.....	5-25
<b>Section 6: Child Support Withholding Rules</b>	
6.1 – Child Support Withholding Laws.....	6-1
6.2 – Definitions of Income and Disposable Earnings .....	6-33
6.3 – State Disbursement Units .....	6-49
6.4 – Electronic Child Support Payments .....	6-71
6.5 – Lump Sum Payments .....	6-87
<b>Section 7: Garnishments</b>	
7.1 – Creditor Garnishment Withholding Rules .....	7-1
7.2 – Voluntary Wage Assignment Withholding Rules .....	7-33
7.3 – State Tax Levy Withholding Rules .....	7-49
<b>Section 8: State Unemployment Insurance</b>	
8.1 – Determining Employment 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 .....	8-33
8.6 – Employer SUTA Dumping Penalties .....	8-57
<b>Section 9: State Disability Insurance and Paid Family/Sick Leave</b>	
9.1 – State Disability Insurance and Paid Family Leave Laws.....	9-1
9.2 – State/City Paid Sick Leave Requirements .....	9-17
<b>Section 10: Multiple Worksite Reporting</b>	
10.1 – States With Mandatory Multiple Worksite Reporting .....	10-1
<b>Section 11: Workers’ Compensation</b>	
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
<b>Section 12: Miscellaneous State Payroll Taxes</b>	
12.1 – Miscellaneous State Payroll Taxes .....	12-1
<b>Appendix</b>	
Directory of State Child Support Enforcement Agencies .....	A-2
Directory of State Income Tax Withholding Agencies.....	A-14
Directory of State New Hire Reporting Agencies .....	A-20
Directory of State Unclaimed Property Agencies.....	A-26
Directory of State Unemployment Insurance Agencies.....	A-32
Directory of State Wage And Hour Agencies .....	A-40