



**MUHLENKAMP  
& ASSOCIATES, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

**PAYROLL CHANGES**  
**EFFECTIVE JANUARY 1, 2020**

**MINIMUM WAGE**

*In cases where an employee is subject to both the state and federal minimum wage laws, the employee is entitled to the higher of the two minimum wages.*

*Federal minimum wage is currently at \$7.25 per hour.*

*Ohio minimum wage will **increase January 1, 2020** to \$8.70 per hour (\$4.35 for tipped employees).*

- ♦Employers with gross receipts under \$319,000 shall pay their employees no less than the current federal minimum wage.
- ♦Employees under the age of 16 shall be paid no less than the current federal minimum wage.
- ♦Employers are required to pay overtime at one and one-half times an employee's wage rate for any hours worked above 40 in one work week. Employers who gross less than \$150,000 per year are exempt from paying overtime.

*Indiana minimum wage is currently at \$7.25 per hour. (\$2.13 for tipped employees)*