MUHLENKAMP & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

PAYROLL CHANGES EFFECTIVE JANUARY 1, 2026

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, 2026** to $11.00 per hour ($5.50 for tipped employees).

- Employers with gross receipts under $405,000 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)