



2023 COMPLIANCE: A QUICK REFERENCE GUIDE

2023 STATE LIMITS

Minimum Wage

While federal minimum wage stays at \$7.25, states across the nation are scheduled to increase their minimum rates in 2023. For your convenience, we've compiled a list of the upcoming changes:

Location	12/31/2022
NYC – Big Employers (of 11 or more)	\$15.00 (no change)
NYC – Small Employers (10 or fewer)	\$15.00 (no change)
Long Island & Westchester	\$15.00 (no change)
Remainder of New York State	\$14.20*

New York Fast Food Workers

Minimum wage for fast food workers in New York will remain at \$15.00 per hour for all workers across the state.

The following states' hourly minimum wage will increase effective January 1, 2023, unless otherwise noted:

State	2023	2022
Alaska	\$10.85	\$10.34
Arizona	\$13.85	\$12.80
California	\$15.50	\$15.00
Colorado	\$13.65	\$12.56
Connecticut	\$15.00 on 6/1/23	\$14.00 on 7/1/22
Delaware	\$11.75	\$10.50
Florida	\$12.00 on 9/30/23	\$11.00 on 9/30/22
Illinois	\$13.00	\$12.00
Maine	\$13.80	\$12.75
Maryland	\$13.25	\$12.50
Massachusetts	\$15.00	\$14.25
Michigan	\$10.10	\$9.87
Minnesota	\$10.59	\$10.33
Missouri	\$12.00	\$11.15
Montana	\$9.95	\$9.20
Nebraska	\$10.50	\$9.00
Nevada	\$10.25 on 7/1/23	\$9.50
New Jersey	\$14.13	\$13.00
New Mexico	\$12.00	\$11.50
Ohio	\$10.10	\$9.30
Rhode Island	\$13.00	\$12.25
South Dakota	\$10.80	\$9.95
Vermont	\$13.18	\$12.55
Virginia	\$12.00	\$11.00
Washington	\$15.74	\$14.49

Disclaimer: State minimum wage laws frequently change and may have been modified since the publication of this information. In addition, some states may have different minimum wages based on company size and industry, and many localities have passed minimum wage laws. Please consult your legal advisor.

New Jersey Long-Term Care Facility Direct-Care Staff Minimum Wage Increase

As effective November 1, 2020, long-term care facility direct-care staff members are paid \$3.00 above the New Jersey minimum hourly wage. Therefore, minimum wage for these workers increases accordingly anytime the state minimum wage increases. As of January 1, 2023, the long-term care facility minimum wage for direct-care staff is \$17.13.

SUTA Wage Bases

States have begun releasing their 2023 SUTA wage bases. Below is a chart of the changes released so far.

State	2023 Wage Base	2022 Wage Base
Alaska	\$47,000	\$45,200
Arizona	\$8,000	\$7,000
Arkansas	\$7,000	\$10,000
Colorado	\$20,400	\$17,000
Hawaii	\$56,700	\$51,600
Idaho	\$49,900	\$46,500
Iowa	\$36,100	\$34,800
Kentucky	\$11,100	\$10,800
Minnesota	\$40,000	\$38,000
Missouri	\$10,500 (yes, it's going down)	\$11,000
Montana	\$40,500	\$38,100
Nevada	\$40,100	\$36,600
New Jersey *	\$41,100	\$39,800
New Mexico	\$30,100	\$28,700
New York	\$12,300	\$12,000
North Carolina	\$29,600	\$28,00
North Dakota	\$50,900	\$47,700
Oklahoma	\$25,700	\$24,800
Oregon	\$40,800	\$38,400
Rhode Island	\$28,200	\$24,600
Utah	\$44,800	\$41,600
Vermont	\$13,500 (yes, it's going down)	\$15,500
Washington	\$67,600	\$62,500

Disclaimer: SUTA wage base laws frequently change and may have been modified since the publication of this information. Some states may have two-tiered wage bases. Please consult your tax advisor.