# 2027 Minimum Salary and Wage Compliance Guide

## A Reference Tool for Employers and HR Professionals

### Introduction

This guide provides a comprehensive overview of the evolving landscape of minimum salary and wage requirements across the United States. From federal Fair Labor Standards Act (FLSA) exemptions to state- and industry-specific standards, this document equips employers and HR professionals with critical information to ensure compliance. Effective January 1, 2027, it consolidates key data on salary thresholds, industry wages, and location-based requirements.

### Why Use This Guide?

1. Ensure Compliance
    - Stay informed about federal, state, and local wage and hour regulations.
    - Meet obligations under the FLSA and state labor codes.
2. Simplify Payroll Practices
    - Access precise information to align payroll with legal standards.
    - Avoid costly compliance risks with clarity on salary and wage thresholds.
3. Foster Fairness
    - Promote equitable compensation practices.
    - Build workplace transparency and trust.

### Employer Action Items

- Review and Adjust: Ensure wages and salaries meet updated requirements.
- Collaborate: Work with payroll processors to guarantee compliance.
- Reach Out: Contact Employer's Guardian for expert guidance or salary adjustment reversions.
- Order Posters: Need minimum wage posters? Contact HROD@employersguardian.com for assistance.

### Employer's Guardian Support

- Comprehensive Compilation: Access detailed wage and salary lists.
- Payroll Assistance: Benefit from dedicated support for EGPayroll clients.
- Continuous Updates: Receive ongoing updates on future changes

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## Federal and State Minimum Salary Requirements

This section outlines the federal minimum salary thresholds for exempt employees under the Fair Labor Standards Act (FLSA). It includes general and highly compensated employee salary levels, providing baseline compliance standards applicable nationwide, effective January 1, 2027.

| Jurisdiction | Executive/Administrative Exemption | Computer Professional Exemption |
|---|---|---|
| Federal | $35,568.00 | |
| California | $72,384.00 | $122,573.13 |
| Colorado | Pending ($57,783.96 current) | $57,783.96 |
| Maine | $47,101.08 | $45,300.32 |
| New York | Pending ($62,353.20 current) | $62,353.20 |
| New York New York City, Nassau, Suffolk and Westchester Counties | Pending ($66,300.00 current) | $66,300.00 |
| Washington (1-50 EEs) | $82,976.40 | $80,168.40 |
| Washington (51+ EEs) | $92,196.00 | |

## Industry-Specific Minimum Wages

This section focuses on minimum wage rates tailored to specific industries, such as healthcare, hospitality, and transportation. It provides details on wage requirements for different county population groups and facility types, ensuring compliance with industry-specific labor standards.

| State/Region | Industry Specific | Minimum Wage | Effective Date |
|---|---|---|---|
| Washington (SeaTac) | Hospitality and Transportation Employers | $21.47 | January 1, 2027 |

## State-Specific Minimum Wages

This section details state-level minimum wage requirements for non-exempt employees.

| State | Amount |
|---|---|
| Alabama | $7.25 |
| Alaska | $15.00 |
| Arizona | $15.65 |

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| | |
|---|---|
| Arkansas (4 or more employees) | $11.00 |
| California | $17.40 |
| Colorado | $15.71 |
| Connecticut | $17.48 |
| District of Columbia | Pending ($18.40 current) |
| Florida | $15.00 |
| Georgia | $7.25 |
| Hawaii | $16.00 |
| Idaho | $7.25 |
| Illinois | $15.00 |
| Iowa | $7.25 |
| Kansas | $7.25 |
| Louisiana | $7.25 |
| Maine | $15.70 |
| Maryland | $15.00 |
| Massachusetts | $15.00 |
| Michigan | $15.00 |
| Minnesota | $11.87 |
| Missouri | $15.00 |
| Montana | $11.20 |
| Nebraska | $15.26 |
| Nevada | $12.00 |
| New Jersey | $16.48 |
| New Jersey (Less than 6 EE's) | $16.25 |
| New Mexico | $12.00 |
| New York | $16.00 |
| New York (New York City, Long Island, Westchester County) | $17.00 |
| North Carolina | $7.25 |
| Ohio (Gross Receipts of $419,000 or greater) | $11.40 |
| Ohio (Gross Receipts less than $419,000) | $7.25 |
| Oklahoma | $7.25 |
| Oregon | Pending ($15.55 current) |
| Rhode Island | $17.00 |
| South Carolina | $7.25 |
| South Dakota | $12.30 |

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| | |
|---|---|
| Tennessee | $7.25 |
| Texas | $7.25 |
| Utah | $7.25 |
| Vermont | Pending ($14.42 current) |
| Virginia | $13.75 |
| Washington | $17.73 |
| Wisconsin | $7.25 |

## Location-Specific Minimum Wages

This section breaks down minimum wage requirements by localities within states, such as cities and counties. It includes detailed wage information for high-cost living areas like California's Bay Area, New York City, and Seattle, where local ordinances often mandate higher wages than state or federal levels.

| State | City | Amount |
|---|---|---|
| Arizona | Flagstaff | $18.95 |
| | Tucson | $16.00 |
| California | Belmont | $19.60 |
| | Burlingame | $18.47 |
| | Cupertino | $19.25 |
| | Daly City | $18.10 |
| | East Palo Alto | Pending ($17.90 current) |
| | El Cerrito | $19.36 |
| | Foster City | Pending ($17.85 current) |
| | Half Moon Bay | $18.51 |
| | Hayward (25 or Fewer EEs) | $17.40 |
| | Hayward (26+ EEs) | $18.39 |
| | Los Altos | $19.25 |
| | Menlo Park | $18.05 |
| | Mountain View | Pending ($19.70 current) |
| | Novato (25 or Fewer EEs) | $17.40 |
| | Novato (26-99 EEs) | $17.97 |
| | Novato (100+ EEs) | $18.25 |
| | Oakland | Pending ($17.34 current) |
| | Oakland (Hotel Workers With Health Benefits) | Pending ($18.85 current) |
| | Oakland (Hotel Workers Without Health Benefits) | Pending ($25.14 current) |
| | Palo Alto | $19.25 |
| | Petaluma | $18.93 |

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|---|---|---|
| | Redwood City | $19.30 |
| | Richmond (All Employers) | $19.61 |
| | San Carlos | $18.35 |
| | San Diego | $18.35 |
| | San Jose | $19.00 |
| | San Mateo | $19.25 |
| | San Mateo (Unincorporated Areas only) | $18.58 |
| | Santa Clara | $19.25 |
| | Santa Rosa | $18.83 |
| | Sonoma- (26 or greater employees) | Pending ($18.47 current) |
| | Sonoma- (25 or fewer employees) | Pending ($17.38 current) |
| | South San Francisco | $18.75 |
| | Sunnyvale | $20.05 |
| | West Hollywood (Non-Hotel Workers) | $20.94 |
| Colorado | Boulder | $18.17 |
| | Boulder County (Unincorporated) | $17.43 |
| | Denver | $19.84 |
| | Edgewater | $19.99 |
| Maine | Portland | $17.75 |
| Maryland | Howard County (All Employers) | $16.45 |
| Minnesota | St Paul (100+ EE's) | $17.02 |
| | Minneapolis | $17.02 |
| New Mexico | Albuquerque | $13.00 |
| | Las Cruces | $13.47 |
| | Santa Fe | $17.50 |
| Washington | Bellingham | $19.73 |
| | Burien (16+ EEs) | $22.49 |
| | Burien (15 or Fewer EEs) | $20.49 |
| | Everett (15-499 EEs or $2M+ Everett Revenue) | $20.52 |
| | Everett (500+ EEs) | $21.52 |
| | King County (16-499 EEs) | $21.57 |
| | King County (15 or Fewer with $2 Mil Gross Rev) | $21.57 |
| | King County (15 or Fewer with less than $2 Mil Gross Rev) | $19.57 |
| | Renton (15-500 EEs worldwide) | $22.28 |

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|---|---|---|
| | Renton (1-14 EEs with over $2 Mil Gross Rev) | $22.28 |
| | Seattle | $22.14 |
| | Tukwila | $22.45 |

## Need Help?

Employer's Guardian is here to support your compliance needs with expert guidance and dedicated payroll support. For assistance, contact us at HROD@employersguardian.com or visit our website at www.employersguardian.com.

Together, we ensure compliance and promote equitable pay practices.