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CLIENT ALERT

MINIMUM WAGE/RATE OF PAY

The current minimum wage rate in New Jersey is \$8.38 per hour. Effective January 1, 2017, the minimum wage rate will increase to \$8.44 per hour.

Most employees have minimum wage protection under the law. There are exceptions, such as automobile salespersons, outside salespersons and minors under the age of 18, except for minors working in retail, food service, the first processing of farm products, beauty culture occupations, laundry, cleaning and dyeing occupations, light manufacturing and apparel occupations and hotel and motel occupations.

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Disclaimer: *This e-mail represents a general overview of tax developments and should not be relied upon without an independent, professional analysis of how any of these provisions may apply to a specific situation.*