Effective January 1, 2015

MINIMUM WAGE: \$9.00 PER HOUR

The minimum wage law applies to all employees except those being rehabilitated or trained in charitable, educational, or religious institutions; members of religious orders; agricultural, floricultural, and horticultural workers; those in professional service; and outside salespersons not reporting to or visiting their office daily. See M.G.L. chapter 151, §§1 and 2. For further information regarding the Massachusetts state minimum wage, contact the Massachusetts Department of Labor Standards at (617) 626-6952 or visit www.mass.gov/dols.

In no case shall the Massachusetts minimum wage rate be less than \$0.50 higher than the effective federal minimum rate.

SERVICE RATE: \$3.00 PER HOUR

Wait staff, service employees and service bartenders may be paid the service rate if they regularly receive tips of more than \$20 a month, and if their average hourly tips, when added to the service rate, are equal to or exceed the basic minimum wage. See M.G.L. chapter 151, §7.

AGRICULTURAL RATE: \$8.00 PER HOUR

Work on a farm and the growing and harvesting of agricultural, floricultural and horticultural commodities requires payment of no less than the above-listed rate per hour, except when such wage is paid to a child seventeen years of age or under, or to a parent, spouse, child or other member of the employer's immediate family. See <u>M.G.L. chapter 151, §2A</u>.

Effective January 1, 2016:

- Minimum Wage shall be \$10.00 per hour
- Service Rate shall be \$3.35 per hour (provided service employee receives tips of more than \$20 per month and if his/her average hourly tips, when added to the service rate, equals \$10.00 per hour).

Effective January 1, 2017:

- Minimum Wage shall be \$11.00 per hour
- Service Rate shall be \$3.75 per hour (provided service employee receives tips of more than \$20 per month and if his/her average hourly tips, when added to the service rate, equals \$11.00 per hour).

