

Minimum Wage

WEST VIRGINIA

Labor Laws

POSTER COMPLIANCE DATE 04/2016

Division of Labor Minimum Wage Requirements

Effective January 1, 2015

An employer employing 6 or more employees in any one separate, distinct and permanent location during any calendar week, including the State of West Virginia, and its agencies and departments, must comply with the state minimum wage law.

Required Minimum Wage Rates

- Beginning July 1, 2008, employers must pay employees at least \$7.25 per hour.
- Beginning January 1, 2015, employers must pay employees at least \$8.00 per hour.
- Beginning January 1, 2016, employers must pay employees at least \$8.75 per hour.

Required Minimum Training Wage Rates

- An employer may pay an employee under the age of 20 years, first hired on or after July 1, 2006, a training wage of at least \$5.15 per hour for the first 90 days of employment.
- An employer may pay an employee under the age of 20 years, first hired on or after January 1, 2015, a training wage of at least \$6.40 per hour for the first 90 days of employment.
- Beginning with the 91st day of employment, an employer must pay the employee the required minimum wage rate.

Beginning January 1, 2015, employers may take up to a 70% credit, or \$5.60 per hour, against the required minimum wage rate for employees who customarily receive tips, resulting in a

Permissible Minimum Wage Credit for Tipped Employees

- reduced hourly wage rate of at least \$2.40 per hour. **Beginning January 1, 2016,** employers may take up to a 70% credit, or \$6.13 per hour, against the required minimum wage rate for employees who customarily receive tips, resulting in a
- reduced hourly wage rate of at least \$2.62 per hour. To qualify for the credit, employers must ensure that the employees' tips and the reduced hourly wage rate equal at least the required minimum wage rate and must keep accurate records of employees' tips.

If you have any questions, please contact the WEST VIRGINIA DIVISION OF LABOR STATE CAPITOL COMPLEX BUILDING 6, ROOM B-749 CHARLESTON, WV 25305 TELEPHONE - 304.558.7890 EMAIL - wageandhour@wv.gov

REV. 01/2015

NOTICE: This state has its own minimum wage law. Employers are also required to display the federal Employee Rights Under the Fair Labor Standards Act posting, which indicates the federal minimum wage. Where federal and state rates both apply to an employee, the U.S. Department of Labor dictates that the employee is entitled to the higher minimum wage rate.

THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY.

Wage Payment

Division of Labor The Wage Payment and Collection Act

This abstract must be placed in an area accessible to all employees in accordance with the requirements of W. Va. Code §21-5-9.

REQUIRES THE EMPLOYER TO:

Pay employee wages at least twice a month, with no more than 19 days between paydays (W. Va. Code §21-5-3(a)).

Compensate employees for services rendered by cash, check, direct deposit, or money order, and make arrangements with a bank convenient to

the place of employment for employees to have immediate access to their wages (W. Va. Code §21-5-4(a)).

When an employee is discharged, quits, resigns, is laid off, or is on strike, pay the employee on or before the next regularly scheduled payday for all work he or she performed prior to his or her separation from employment (W. Va. Code §21-5-4(b)). On separation from employment, pay an employee the fringe benefits due and payable according to the time, terms, and conditions of an

employer-employee agreement, whether verbal or written, if any (W. Va. Code §21-5-4(b)). Notify employees in writing at the time of hire, or by a posted notice that is accessible to all employees, identifying the employer's established

work week, pay periods, regularly scheduled pay days, and employment practices and policies regarding vacation, sick leave and other fringe benefits, if any (W. Va. Code §21-5-9).

Provide employees with at least 1 full pay period's written notice before making any changes to an employee's rate of pay, fringe benefits, the time and place for meeting payroll, or any other existing terms or conditions of employment W. Va. Code St. R. §42-5-4.2.)). Furnish each employee with a written itemized statement of deductions withheld from his or her wages each pay period (W. Va. Code §21-5-9)).

PREVENTS THE EMPLOYER FROM:

Selling goods or supplies to employees at prices higher than the current market value (W. Va. Code §21-5-5).

Deducting more than 25% of an employee's net earnings under a wage assignment (excluding amounts required by law to be withheld or paid for union or club dues, pension plans, payroll savings plans, credit unions, charities, and hospitalization and medical insurance) (W. Va. Code 21-5-3(e)).

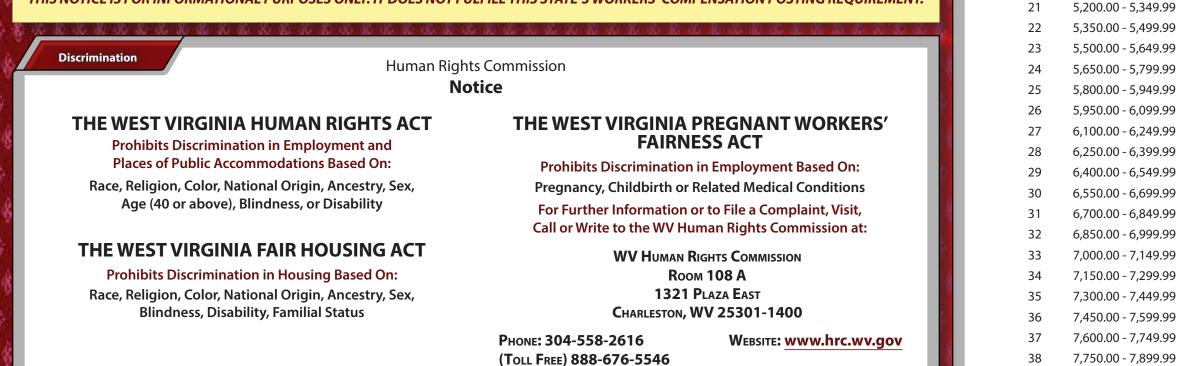
Accepting a wage assignment that does not contain the employee's notarized signature, specify the total amount due and the amount to be deducted, and state that 75% of the employee's net wages are exempt from assignment (W. Va. Code §21-5-3(e)). Refusing to pay wages owed, up to \$800.00, to the relatives of a deceased employee (W. Va. Code §21-5-8a).

> WEST VIRGINIA DIVISION OF LABOR **1900 KANAWHA BOULEVARD EAST CAPITOL COMPLEX BUILDING 3, ROOM 200 CHARLESTON, WEST VIRGINIA 25305** 304.558.7890 wageandhour@wv.gov www.labor.wv.com

Rev. 10/2017

Rev. 06/14/2016

NOTICE: This state requires an employer to display a Workers' Compensation posting furnished by the employer's insurance carrier or a state agency. Employers should contact their insurance carrier or the appropriate state agency to obtain a copy of this state's Workers' Compensation posting or notice of compliance/certificate of insurance. Employees should refer to the Workers' Compensation posting or notice of compliance/certificate of insurance furnished by the state or the employer's insurance carrier for information about Workers' Compensation. THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY. IT DOES NOT FULFILL THIS STATE'S WORKERS' COMPENSATION POSTING REQUIREMENT.



Fax: 304-558-0085

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TOTAL UNEMPLOYMENT

Unemployment Ins.

You are considered totally unemployed during any week in which you are totally separated from your employment, performing no services for which wages or other remuneration were paid to you. You must file your initial claim for total unemployment in person. Since a claim for unemployment compensation is effective the Sunday of the week in which it is filed, you should file your claim immediately after you are separated 9. from your employment. You will be instructed on filing your continued claim. 'our options for filing continued claims will include telephone or web filing.

PARTIAL UNEMPLOYMENT

'ou would be considered partially unemployed if you have been working fulltime, but due to business being slow, a breakdown of equipment, or similar reasons, your employer has to reduce your hours during the week. You may be entitled to partial unemployment benefits during this week if you earned less than what your weekly unemployment benefit amount would be plus \$60. Under these conditions, your employer should issue a Low Earnings Report for the week, showing your gross wages. You must complete the claims portion of the Low Earnings Report and file it with the local unemployment office as directed on the form.

ELIGIBILITY REQUIREMENTS

To be monetarily eligible to receive unemployment benefits you must have earned \$2200 gross wages in covered employment during two or more calendar quarters of your regular base period (first four of the last five completed calendar quarters) or alternative base period (the last four quarters mmediately preceding the first day of the individual's benefit year).

ELIGIBILITY REQUIREMENTS - OTHER

- f you are unemployed, you shall be eligible to receive benefits only if: You have registered for work with the Job Service Office and continue to report as directed.
- fitted by prior training or experience. You are doing what a reasonable prudent person in your situation would
- do to find work. You have filed for and served a waiting period of one week during your
- benefit year. plus \$60 during the week for which you claim benefits.
- selected.

DISQUALIFICATIONS

You may be disqualified from drawing benefits:

- part of your employer. If you are discharged for misconduct.
- employment when directed to do so.
- If you are unemployed due to a labor dispute. Compensation for temporary total disability.
- the laws of another state or of the United States.
- such services in the current or upcoming seasons.

Wage

Class

10

11

12

13

14

15

16

17

18

19

20

Wages in

Base

Period

Under \$2,200

\$2,200.00 - 2,349.99

2,350.00 - 2,499.99

2,500.00 - 2,649.99

2,650.00 - 2,799.99

2,800.00 - 2,949.99

2,950.00 - 3,099.99

3,100.00 - 3,249.99

3,250.00 - 3,399.99

3,400.00 - 3,549.99

3,550.00 - 3,699.99

3,700.00 - 3,849.99

3,850.00 - 3,999.99

4,000.00 - 4,149.99

4,150.00 - 4,299.99

4,300.00 - 4,449.99

4,450.00 - 4,599.99 4,600.00 - 4,749.99

4,750.00 - 4,899.99

4,900.00 - 5,049.99

5,050.00 - 5,199.99

Workforce West Virginia Notice To Employees – Unemployment Benefits

You have made a claim for benefits at a local unemployment office.

You are able to work and available for full-time work for which you are

You have earned gross wages of less than your weekly benefit amount

You requalify on a new claim when you had a previous benefit year (must have earned eight times your old weekly benefit amount in covered employment after the beginning of your previous claim).

You must participate in profiling and reemployment services when

If you leave work voluntarily without good cause involving fault on the

If you fail without good cause to apply for available suitable work, to accept suitable work when offered, or to return to your customary self-

For the week for which you receive wages in lieu of notice or Workers'

For the week for which you receive unemployment compensation under

For any week you are training, participating, or preparing to participate in sports or athletic events if there is reasonable assurance you will perform

If you are an employee of an educational institution or educational service agency, for any week of unemployment which commences

during: a paid sabbatical leave; a holiday or vacation period between two ***ITINERANT POINTS** are subject to change. academic years or terms, if you perform services in the first academic

- year or term or prior to the beginning of a holiday or vacation period and there is a contract or a reasonable assurance that you will perform services in the second academic year or term or after a holiday or vacation period. (EXCEPTION: If you have sufficient nonschool wages in your base period to qualify for benefits based upon the non-school wages only, you may be entitled to benefits during this period.)
- For any week on the basis of services performed as an alien, unless you are lawfully residing in the United States and have a valid permit to work.
- 10. If you leave work voluntarily to attend school or other educational institution, or are waiting to enter school or an educational institution.
- 11. For each week in which you are unemployed because of your request or that of your duly-authorized agent for a vacation at a specified time that leaves your employer no other alternative but to suspend operations. 12. For the week in which you receive any annuity, pension, or other
- retirement pay from a base period employer, or from a fund towards which a base period employer has contributed. If your remuneration is less than the unemployment benefits otherwise due you, your unemployment benefits will be reduced by the amount of your annuity, pension, etc.
- 13. For each week in which and for 52 weeks thereafter, if the commissioner finds that you, within the preceding 24 months, knowingly made a false statement or failed to reveal a material fact in order to obtain or increase or attempt to obtain or increase a benefit; and you shall be considered guilty of a misdemeanor and may be subject to severe penalties.

Neither the full effect nor the duration of a disqualification is given here in detail.

SOCIAL SECURITY NUMBER

Bring your Social Security Card with you when you report to the local office. Your Social Security Number will only be printed on the most pertinent documents.

VOLUNTARY INCOME TAX WITHHOLDING PROGRAM

Unemployment compensation benefits are subject to Federal income tax and there are requirements relating to estimated tax payments. You may choose to have Federal income tax deducted and withheld from any unemployment benefits paid to you.

CLAIMS OFFICES

These FULL-TIME CLAIMS OFFI Monday through Friday each we	•	
BECKLEY	MERCER COUNTY	
CHARLESTON	MORGANTOWN	
CLARKSBURG	PARKERSBURG	
ELKINS	SOUTH BRANCH	
FAIRMONT	SUMMERSVILLE	
HUNTINGTON	WEIRTON	
LOGAN	WELCH	
MARTINSBURG	WHEELING	

*The days and hours for these **ITINERANT POINTS** vary. For exact schedule, inquire at any claims office.

	•
CLAY	PT. PLEASANT
GREENBRIER VALLEY	SPENCER
KINGWOOD	WEBSTER SPRINGS
MARLINTON	WESTON
MONTGOMERY	WILLIAMSON
NEW MARTINSVILLE	

Unemployment Compensation Benefit Rate Table

	Weekly Benefit Rate	Maximum Benefit Rate	Wage Class	Wages in Base Period	Weekly Benefit Rate	Maximum Benefit Rate
	ineligible		39	7,900.00 - 8,049.99	84.00	2,184.00
)	24.00	624.00	40	8,050.00 - 8,199.99	85.00	2,210.00
	25.00	650.00	41	8,200.00 - 8,349.99	87.00	2,262.00
	27.00	702.00	42	8,350.00 - 8,499.99	89.00	2,314.00
	28.00	728.00	43	8,500.00 - 8,649.99	90.00	2,340.00
	30.00	780.00	44	8,650.00 - 8,799.99	92.00	2,392.00
	31.00	806.00	45	8,800.00 - 8,949.99	93.00	2,418.00
	33.00	858.00	46	8,950.00 - 9,099.99	95.00	2,470.00
	35.00	910.00	47	9,100.00 - 9,249.99	97.00	2,522.00
	36.00	936.00	48	9,250.00 - 9,399.99	98.00	2,548.00
	38.00	988.00	49	9,400.00 - 9,549.99	100.00	2,600.00
	39.00	1,014.00	50	9,550.00 - 9,699.99	101.00	2,626.00
	41.00	1,066.00	51	9,700.00 - 9,849.99	103.00	2,678.00
	43.00	1,118.00	52	9,850.00 - 9,999.99	104.00	2,704.00
	44.00	1,144.00	53	10,000.00 - 10,149.99	106.00	2,756.00
	46.00	1,196.00	54	10,150.00 - 10,299.99	108.00	2,808.00
	47.00	1,222.00	55	10,300.00 - 10,449.99	109.00	2,834.00
	49.00	1,274.00	56	10,450.00 - 10,599.99	111.00	2,886.00
	51.00	1,326.00	57	10,600.00 -10,749.99	112.00	2,912.00
	52.00	1,352.00	58	10,750.00 -10,899.99	114.00	2,964.00
	54.00	1,404.00	59	10,900.00 -11,049.99	116.00	3,016.00
	55.00	1,430.00	60	11,050.00 - 11,199.99	117.00	3,042.00
	57.00	1,482.00	61	11,200.00 - 11,349.99	119.00	3,094.00
	58.00	1,508.00	62	11,350.00 - 11,499.99	120.00	3,120.00
	60.00	1,560.00	63	11,500.00 - 11,649.99	122.00	3,172.00
	62.00	1,612.00	64	11,650.00 - 11,799.99	124.00	3,224.00
	63.00	1,638.00	65	11,800.00 - 11,949.99	125.00	3,250.00
	65.00	1,690.00	66	11,950.00 - 12,099.99	127.00	3,302.00
	66.00	1,716.00	67	12,100.00 - 12,249.99	128.00	3,328.00
	68.00	1,768.00	68	12,250.00 - 12,399.99	130.00	3,380.00
	70.00	1,820.00	69	12,400.00 - 12,549.99	131.00	3,406.00
	71.00	1,846.00	70	12,550.00 - 12,699.99	133.00	3,458.00
	73.00	1,898.00	71	12,700.00 - 12,849.99	135.00	3,510.00
	74.00	1,924.00	72	12,850.00 - 12,999.99	136.00	3,536.00
	76.00	1,976.00	73	13,000.00 - 13,149.99	138.00	3,588.00
	78.00	2,028.00	74	13,150.00 - 13,299.99	139.00	3,614.00
	79.00	2,054.00	75	13,300.00 - 13,449.99	141.00	3,666.00
	81.00	2,106.00	76	13,450.00 - 13,599.99	143.00	3,718.00
	82.00	2,132.00	77	13,600.00 - 13,749.99	144.00	3,744.00

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	ees – Unemployment Benefit Wages in	Weekly	Maximum
Wage Class	Base Period	Benefit Rate	Benefit Rate
78	13,750.00 - 13,899.99	146.00	3,796.00
79 80	13,900.00 - 14,049.99 14,050.00 - 14,199.99	147.00 149.00	3,822.00 3,874.00
80 81	14,030.00 - 14,199.99 14,200.00 - 14,349.99	149.00	3,900.00
82	14,350.00 - 14,499.99	152.00	3,952.00
83 84	14,500.00 - 14,649.99 14,650.00 - 14,799.99	154.00 155.00	4,004.00 4,030.00
85	14,800.00 - 14,949.99	157.00	4,082.00
86	14,950.00 - 15,099.99	158.00	4,108.00
87 88	15,100.00 - 15,249.99 15,250.00 - 15,399.99	160.00 162.00	4,160.00 4,212.00
89	15,400.00 - 15,549.99	163.00	4,238.00
90 91	15,550.00 - 15,699.99 15,700.00 - 15,849.99	165.00 166.00	4,290.00 4,316.00
92	15,850.00 - 15,999.99	168.00	4,368.00
93	16,000.00 - 16,149.99	170.00	4,420.00
94 95	16,150.00 - 16,299.99 16,300.00 - 16,449.99	171.00 173.00	4,446.00 4,498.00
96	16,450.00 - 16,599.99	174.00	4,524.00
97 98	16,600.00 - 16,749.99 16,750.00 - 16,899.99	176.00 177.00	4,576.00 4,602.00
98 99	16,900.00 - 17,049.99	179.00	4,654.00
100	17,050.00 - 17,199.99	181.00	4,706.00
101 102	17,200.00 - 17,349.99 17,350.00 - 17,499.99	182.00 184.00	4,732.00 4,784.00
103	17,500.00 - 17,649.99	185.00	4,810.00
104	17,650.00 - 17,799.99	187.00	4,862.00
105 106	17,800.00 - 17,949.99 17,950.00 - 18,099.99	189.00 190.00	4,914.00 4,940.00
107	18,100.00 - 18,249.99	192.00	4,992.00
108 109	18,250.00 - 18,399.99 18,400.00 - 18,549.99	193.00 195.00	5,018.00 5,070.00
109	18,550.00 - 18,699.99	196.00	5,096.00
111	18,700.00 - 18,849.99	198.00	5,148.00
112 113	18,850.00 - 18,999.99 19,000.00 - 19,149.99	200.00 201.00	5,200.00 5,226.00
114	19,150.00 - 19,299.99	203.00	5,278.00
115 116	19,300.00 - 19,449.99 19,450.00 - 19,599.99	204.00 206.00	5,304.00 5,356.00
117	19,600.00 - 19,749.99	208.00	5,408.00
118	19,750.00 - 19,899.99	209.00	5,434.00
119 120	19,900.00 - 20,049.99 20,050.00 - 20,199.99	211.00 212.00	5,486.00 5,512.00
121	20,200.00 - 20,349.99	214.00	5,564.00
122	20,350.00 - 20,499.99	216.00	5,616.00
123 124	20,500.00 - 20,649.99 20,650.00 - 20,799.99	217.00 219.00	5,642.00 5,694.00
125	20,800.00 - 20,949.99	220.00	5,720.00
126 127	20,950.00 - 21,099.99 21,100.00 - 21,249.99	222.00 223.00	5,772.00 5,798.00
128	21,250.00 - 21,399.99	225.00	5,850.00
129	21,400.00 - 21,549.99	227.00	5,902.00
130 131	21,550.00 - 21,699.99 21,700.00 - 21,849.99	228.00 230.00	5,928.00 5,980.00
132	21,850.00 - 21,999.99	231.00	6,006.00
133 134	22,000.00 - 22,149.99 22,150.00 - 22,299.99	233.00 235.00	6,058.00 6,110.00
134	22,300.00 - 22,449.99	235.00	6,136.00
136	22,450.00 - 22,599.99	238.00	6,188.00
137 138	22,600.00 - 22,749.99 22,750.00 - 22,899.99	239.00 241.00	6,214.00 6,266.00
139	22,900.00 - 23,049.99	243.00	6,318.00
140 141	23,050.00 - 23,199.99 23,200.00 - 23,349.99	244.00 246.00	6,344.00 6,396.00
141	23,350.00 - 23,499.99	240.00	6,422.00
143	23,500.00 - 23,649.99	249.00	6,474.00
144 145	23,650.00 - 23,799.99 23,800.00 - 23,949.99	250.00 252.00	6,500.00 6,552.00
146	23,950.00 - 24,099.99	254.00	6,604.00
147	24,100.00 - 24,249.99	255.00	6,630.00
148 149	24,250.00 - 24,399.99 24,400.00 - 24,549.99	257.00 258.00	6,682.00 6,708.00
150	24,550.00 - 24,699.99	260.00	6,760.00
151 152	24,700.00 - 24,849.99 24,850.00 - 24,999.99	262.00 263.00	6,812.00 6,838.00
152	25,000.00 - 25,149.99	265.00	6,890.00
154	25,150.00 - 25,299.99	266.00	6,916.00
155 156	25,300.00 - 25,449.99 25,450.00 - 25,599.99	268.00 269.00	6,968.00 6,994.00
157	25,600.00 - 25,749.99	271.00	7,046.00
158 159	25,750.00 - 25,899.99 25,900.00 - 26,049.99	273.00 274.00	7,098.00 7,124.00
160	26,050.00 - 26,199.99	276.00	7,176.00
161 162	26,200.00 - 26,349.99	277.00	7,202.00
162 163	26,350.00 - 26,499.99 26,500.00 - 26,649.99	279.00 281.00	7,254.00 7,306.00
164	26,650.00 - 26,799.99	282.00	7,332.00
165	26,800.00 - 26,949.99	284.00	7,384.00

WVUC-B-59

TWO ways to verify poster compliance! **QR CODE** Scan with phone camera: -OR Go to: JJKeller.com/LLPverify ONLINE Enter this code: 62948-042016

166 26,950.00 - 27,099.99

285.00

7,410.00

Continued.

Wage Class	Wages in Base Period	Weekly Benefit Rate	Maximum Benefit Rate
167	27,100.00 - 27,249.99	287.00	7,462.00
168	27,250.00 - 27,399.99	289.00	7,514.00
169	27,400.00 - 27,549.99	290.00	7,540.00
170	27,550.00 - 27,699.99	292.00	7,592.00
171 172	27,700.00 - 27,849.99 27,850.00 - 27,999.99	293.00 295.00	7,618.00 7,670.00
173	28,000.00 - 28,149.99	296.00	7,696.00
174	28,150.00 - 28,299.99	298.00	7,748.00
175	28,300.00 - 28,449.99	300.00	7,800.00
176	28,450.00 - 28,599.99	301.00	7,826.00
177 178	28,600.00 - 28,749.99 28,750.00 - 28,899.99	303.00 304.00	7,878.00 7,904.00
179	28,900.00 - 29,049.99	306.00	7,956.00
180	29,050.00 - 29,199.99	308.00	8,008.00
181	29,200.00 - 29,349.99	309.00	8,034.00
182	29,350.00 - 29,499.99	311.00	8,086.00
183 184	29,500.00 - 29,649.99	312.00	8,112.00
185	29,650.00 - 29,799.99 29,800.00 - 29,949.99	314.00 315.00	8,164.00 8,190.00
186	29,950.00 - 30,099.99	317.00	8,242.00
187	30,100.00 - 30,249.99	319.00	8,294.00
188	30,250.00 - 30,399.99	320.00	8,320.00
189	30,400.00 - 30,549.99	322.00	8,372.00
190 191	30,550.00 - 30,699.99 30,700.00 - 30,849.99	323.00 325.00	8,398.00 8,450.00
192	30,850.00 - 30,999.99	325.00	8,502.00
193	31,000.00 - 31,149.99	328.00	8,528.00
194	31,150.00 - 31,299.99	330.00	8,580.00
195	31,300.00 - 31,449.99	331.00	8,606.00
196	31,450.00 - 31,599.99	333.00	8,658.00
197 198	31,600.00 - 31,749.99 31,750.00 - 31,899.99	335.00 336.00	8,710.00 8,736.00
199	31,900.00 - 32,049.99	338.00	8,788.00
200	32,050.00 - 32,199.99	339.00	8,814.00
201	32,200.00 - 32,349.99	341.00	8,866.00
202	32,350.00 - 32,499.99	342.00	8,892.00
203	32,500.00 - 32,649.99	344.00	8,944.00
204 205	32,650.00 - 32,799.99 32,800.00 - 32,949.99	346.00 347.00	8,996.00 9,022.00
206	32,950.00 - 33,099.99	349.00	9,074.00
207	33,100.00 - 33,249.99	350.00	9,100.00
208	33,250.00 - 33,399.99	352.00	9,152.00
209	33,400.00 - 33,549.99	354.00	9,204.00
210	33,550.00 - 33,699.99	355.00	9,230.00
211 212	33,700.00 - 33,849.99 33,850.00 - 33,999.99	357.00 358.00	9,282.00 9,308.00
212	34,000.00 - 34,149.99	360.00	9,360.00
214	34,150.00 - 34,299.99	361.00	9,386.00
215	34,300.00 - 34,449.99	363.00	9,438.00
216	34,450.00 - 34,599.99	365.00	9,490.00
217 218	34,600.00 - 34,749.99 34,750.00 - 34,899.99	366.00 368.00	9,516.00 9,568.00
210	34,900.00 - 35,049.99	369.00	9,594.00
220	35,050.00 - 35,199.99	371.00	9,646.00
221	35,200.00 - 35,349.99	373.00	9,698.00
222	35,350.00 - 35,499.99	374.00	9,724.00
223	35,500.00 - 35,649.99	376.00	9,776.00
224 225	35,650.00 - 35,799.99 35,800.00 - 35,949.99	377.00 379.00	9,802.00 9,854.00
225	35,950.00 - 36,099.99	379.00	9,906.00
227	36,100.00 - 36,249.99	382.00	9,932.00
228	36,250.00 - 36,399.99	384.00	9,984.00
229	36,400.00 - 36,549.99	385.00	10,010.00
230	36,550.00 - 36,699.99	387.00	10,062.00 10,088.00
231 232	36,700.00 - 36,849.99 36,850.00 - 36,999.99	388.00 390.00	10,140,00
233	37,000.00 - 37,149.99	392.00	10,192.00
234	37,150.00 - 37,299.99	393.00	10,218.00
235	37,300.00 - 37,449.99	395.00	10,270.00
236	37,450.00 - 37,599.99	396.00	10,296.00
237 238	37,600.00 - 37,749.99 37,750.00 - 37,899.99	398.00 400.00	10,348.00 10,400.00
230	37,900.00 - 38,049.99	401.00	10,426.00
240	38,050.00 - 38,199.99	403.00	10,478.00
241	38,200.00 - 38,349.99	404.00	10,504.00
242	38,350.00 - 38,499.99	406.00	10,556.00
243	38,500.00 - 38,649.99	408.00	10,608.00
244 245	38,650.00 - 38,799.99 38,800.00 - 38,949.99	409.00 411.00	10,634.00 10,686.00
245 246	38,800.00 - 38,949.99 38,950.00 - 39,099.99	411.00 412.00	10,686.00
247	39,100.00 - 39,249.99	414.00	10,764.00
248	39,250.00 - 39,399.99	415.00	10,790.00
249	39,400.00 - 39,549.99	417.00	10,842.00
250	39,550.00 - 39,699.99	419.00	10,894.00
251 252	39,700.00 - 39,849.99 39,850.00 - 39,999.99	420.00 422.00	10,920.00 10,972.00
252	40,000.00 - 40,149.99	423.00	10,998.00
254	40,150.00 - and above	424.00	11,024.00

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