

**BASIC MINIMUM HOURLY RATE (per hour)**

...as of 12/31/20 12/31/21 12/31/22 01/01/24 01/01/25 01/01/26

**GENERAL MINIMUM WAGE**

NYC - Large Employers (of 11 or more)	\$15.00	\$15.00	\$15.00	\$16.00	\$16.50	\$17.00
NYC - Small Employers (10 or less)	\$15.00	\$15.00	\$15.00	\$16.00	\$16.50	\$17.00
Long Island & Westchester	\$14.00	\$15.00	\$15.00	\$16.00	\$16.50	\$17.00
Remainder of New York State	\$12.50	\$13.20	\$14.20	\$15.00	\$15.50	\$16.00

**FAST FOOD WORKERS**

07/01/21

New York City	\$15.00	\$15.00	\$15.00	\$16.00	\$16.50	\$17.00
Long Island & Westchester	\$14.50	\$15.00	\$15.00	\$16.00	\$16.50	\$17.00
Remainder of New York State	\$14.50	\$15.00	\$15.00	\$15.00	\$15.50	\$16.00

**TIPPED FOOD SERVICE WORKERS (per hour)**

...as of 12/31/20 12/31/21 12/31/22 01/01/24 01/01/25 01/01/26

**CASH WAGE PAID BY EMPLOYER (minimum)**

NYC - Large Employers (of 11 or more)	\$10.00	\$10.00	\$10.00	\$10.65	\$11.00	\$11.35
NYC - Small Employers (10 or less)	\$10.00	\$10.00	\$10.00	\$10.65	\$11.00	\$11.35
Long Island & Westchester	\$9.35	\$10.00	\$10.00	\$10.65	\$11.00	\$11.35
Remainder of New York State	\$8.35	\$8.80	\$9.45	\$10.00	\$10.35	\$10.70

**CREDIT FOR TIPS RECEIVED (maximum)**

NYC - Large Employers (of 11 or more)	\$5.00	\$5.00	\$5.00	\$5.35	\$5.50	\$5.65
NYC - Small Employers (10 or less)	\$5.00	\$5.00	\$5.00	\$5.35	\$5.50	\$5.65
Long Island & Westchester	\$4.65	\$5.00	\$5.00	\$5.35	\$5.50	\$5.65
Remainder of New York State	\$4.15	\$4.40	\$4.75	\$5.00	\$5.15	\$5.30

# Hospitality Industry

## TIPPED SERVICE EMPLOYEES (per hour)

	...as of	12/31/20	12/31/21	12/31/22	01/01/24	01/01/25	01/01/26
<b>CASH WAGE PAID BY EMPLOYER (minimum)</b>							
NYC - Large Employers (of 11 or more)		\$12.50	\$12.50	\$12.50	\$13.35	\$13.75	\$14.15
NYC - Small Employers (10 or less)		\$12.50	\$12.50	\$12.50	\$13.35	\$13.75	\$14.15
Long Island & Westchester		\$11.65	\$12.50	\$12.50	\$13.35	\$13.75	\$14.15
Remainder of New York State		\$10.40	\$11.00	\$11.85	\$12.50	\$12.90	\$13.30
<b>CREDIT FOR TIPS RECEIVED (maximum)</b>							
NYC - Large Employers (of 11 or more)		\$2.50	\$2.50	\$2.50	\$2.65	\$2.75	\$2.85
NYC - Small Employers (10 or less)		\$2.50	\$2.50	\$2.50	\$2.65	\$2.75	\$2.85
Long Island & Westchester		\$2.35	\$2.50	\$2.50	\$2.65	\$2.75	\$2.85
Remainder of New York State		\$2.10	\$2.20	\$2.35	\$2.50	\$2.60	\$2.70
<b>THRESHOLD TIPS REQUIRED IN RESTAURANTS AND ALL YEAR HOTELS (minimum)</b>							
NYC - Large Employers (of 11 or more)		\$3.25	\$3.25	\$3.25	\$3.45	\$3.55	\$3.65
NYC - Small Employers (10 or less)		\$3.25	\$3.25	\$3.25	\$3.45	\$3.55	\$3.65
Long Island & Westchester		\$3.05	\$3.25	\$3.25	\$3.45	\$3.55	\$3.65
Remainder of New York State		\$2.70	\$2.85	\$3.05	\$3.20	\$3.30	\$3.40
<b>THRESHOLD TIPS REQUIRED IN RESORT HOTELS (minimum)</b>							
NYC - Large Employers (of 11 or more)		\$8.40	\$8.40	\$8.40	\$8.95	\$9.25	\$9.55
NYC - Small Employers (10 or less)		\$8.40	\$8.40	\$8.40	\$8.95	\$9.25	\$9.55
Long Island & Westchester		\$7.85	\$8.40	\$8.40	\$8.95	\$9.25	\$9.55
Remainder of New York State		\$7.00	\$7.40	\$7.95	\$8.40	\$8.70	\$9.00

## UNIFORM MAINTENANCE ALLOWANCES (per week)

	...as of	12/31/20	12/31/21	12/31/22	01/01/24	01/01/25	01/01/26
<b>LOW (20 or fewer hours per week)</b>							
NYC - Large Employers (of 11 or more)		\$8.90	\$8.90	\$8.90	\$9.50	\$9.80	\$10.10
NYC - Small Employers (10 or less)		\$8.90	\$8.90	\$8.90	\$9.50	\$9.80	\$10.10
Long Island & Westchester		\$8.30	\$8.90	\$8.90	\$9.50	\$9.80	\$10.10
Remainder of New York State		\$7.45	\$7.85	\$8.45	\$8.95	\$9.25	\$9.55
<b>MEDIUM (over 20 and up to 30 hours per week)</b>							
NYC - Large Employers (of 11 or more)		\$14.75	\$14.75	\$14.75	\$15.75	\$16.25	\$16.75
NYC - Small Employers (10 or less)		\$14.75	\$14.75	\$14.75	\$15.75	\$16.25	\$16.75
Long Island & Westchester		\$13.75	\$14.75	\$14.75	\$15.75	\$16.25	\$16.75
Remainder of New York State		\$12.30	\$13.00	\$14.00	\$14.80	\$15.30	\$15.80
<b>HIGH (over 30 hours per week)</b>							
NYC - Large Employers (of 11 or more)		\$18.65	\$18.65	\$18.65	\$19.90	\$20.50	\$21.10
NYC - Small Employers (10 or less)		\$18.65	\$18.65	\$18.65	\$19.90	\$20.50	\$21.10
Long Island & Westchester		\$17.40	\$18.65	\$18.65	\$19.90	\$20.50	\$21.10
Remainder of New York State		\$15.55	\$16.40	\$17.65	\$18.65	\$19.25	\$19.85

## Hospitality Industry

### MEAL CREDITS - RESTAURANTS AND ALL YEAR HOTELS (per meal)

...as of	12/31/20	12/31/21	12/31/22	01/01/24	01/01/25	01/01/26
<b>FOOD SERVICE WORKERS</b>						
NYC - Large Employers (of 11 or more)	\$3.60	\$3.60	\$3.60	\$3.85	\$3.95	\$4.05
NYC - Small Employers (10 or less)	\$3.60	\$3.60	\$3.60	\$3.85	\$3.95	\$4.05
Long Island & Westchester	\$3.45	\$3.60	\$3.60	\$3.85	\$3.95	\$4.05
Remainder of New York State	\$3.15	\$3.35	\$3.60	\$3.80	\$3.95	\$4.10
<b>SERVICE EMPLOYEES</b>						
NYC - Large Employers (of 11 or more)	\$4.15	\$4.15	\$4.15	\$4.45	\$4.60	\$4.75
NYC - Small Employers (10 or less)	\$4.15	\$4.15	\$4.15	\$4.45	\$4.60	\$4.75
Long Island & Westchester	\$3.90	\$4.15	\$4.15	\$4.45	\$4.60	\$4.75
Remainder of New York State	\$3.45	\$3.65	\$3.90	\$4.10	\$4.25	\$4.40
<b>ALL OTHERS</b>						
NYC - Large Employers (of 11 or more)	\$5.15	\$5.15	\$5.15	\$5.50	\$5.65	\$5.80
NYC - Small Employers (10 or less)	\$5.15	\$5.15	\$5.15	\$5.50	\$5.65	\$5.80
Long Island & Westchester	\$4.80	\$5.15	\$5.15	\$5.50	\$5.65	\$5.80
Remainder of New York State	\$4.30	\$4.55	\$4.90	\$5.20	\$5.35	\$5.50

### MEAL CREDITS - RESORT HOTELS (per meal)

...as of	12/31/20	12/31/21	12/31/22	01/01/24	01/01/25	01/01/26
<b>FOOD SERVICE WORKERS</b>						
NYC - Large Employers (of 11 or more)	\$3.95	\$3.95	\$3.95	\$4.20	\$4.35	\$4.50
NYC - Small Employers (10 or less)	\$3.95	\$3.95	\$3.95	\$4.20	\$4.35	\$4.50
Long Island & Westchester	\$3.75	\$3.95	\$3.95	\$4.20	\$4.35	\$4.50
Remainder of New York State	\$3.45	\$3.65	\$3.90	\$4.10	\$4.25	\$4.40
<b>SERVICE EMPLOYEES</b>						
NYC - Large Employers (of 11 or more)	\$5.40	\$5.40	\$5.40	\$5.75	\$5.95	\$6.15
NYC - Small Employers (10 or less)	\$5.40	\$5.40	\$5.40	\$5.75	\$5.95	\$6.15
Long Island & Westchester	\$5.05	\$5.40	\$5.40	\$5.75	\$5.95	\$6.15
Remainder of New York State	\$4.50	\$4.75	\$5.10	\$5.40	\$5.60	\$5.80
<b>ALL OTHERS</b>						
NYC - Large Employers (of 11 or more)	\$6.75	\$6.75	\$6.75	\$7.20	\$7.45	\$7.70
NYC - Small Employers (10 or less)	\$6.75	\$6.75	\$6.75	\$7.20	\$7.45	\$7.70
Long Island & Westchester	\$6.30	\$6.75	\$6.75	\$7.20	\$7.45	\$7.70
Remainder of New York State	\$5.65	\$5.95	\$6.40	\$6.75	\$7.00	\$7.25

## Hospitality Industry

### LODGING CREDITS - RESTAURANTS (per day)

...as of	12/31/20	12/31/21	12/31/22	01/01/24	01/01/25	01/01/26
<b>FOOD SERVICE WORKERS</b>						
NYC - Large Employers (of 11 or more)	\$2.15	\$2.15	\$2.15	\$2.30	\$2.35	\$2.40
NYC - Small Employers (10 or less)	\$2.15	\$2.15	\$2.15	\$2.30	\$2.35	\$2.40
Long Island & Westchester	\$2.05	\$2.15	\$2.15	\$2.30	\$2.35	\$2.40
Remainder of New York State	\$1.90	\$2.00	\$2.15	\$2.25	\$2.35	\$2.45
<b>SERVICE EMPLOYEES</b>						
NYC - Large Employers (of 11 or more)	\$2.90	\$2.90	\$2.90	\$3.10	\$3.20	\$3.30
NYC - Small Employers (10 or less)	\$2.90	\$2.90	\$2.90	\$3.10	\$3.20	\$3.30
Long Island & Westchester	\$2.70	\$2.90	\$2.90	\$3.10	\$3.20	\$3.30
Remainder of New York State	\$2.45	\$2.60	\$2.80	\$2.95	\$3.05	\$3.15
<b>ALL OTHERS</b>						
NYC - Large Employers (of 11 or more)	\$3.65	\$3.65	\$3.65	\$3.90	\$4.00	\$4.10
NYC - Small Employers (10 or less)	\$3.65	\$3.65	\$3.65	\$3.90	\$4.00	\$4.10
Long Island & Westchester	\$3.40	\$3.65	\$3.65	\$3.90	\$4.00	\$4.10
Remainder of New York State	\$3.05	\$3.20	\$3.45	\$3.65	\$3.75	\$3.85

### LODGING CREDITS - RESTAURANTS (per week)

...as of	12/31/20	12/31/21	12/31/22	01/01/24	01/01/25	01/01/26
<b>FOOD SERVICE WORKERS</b>						
NYC - Large Employers (of 11 or more)	\$13.85	\$13.85	\$13.85	\$14.75	\$15.20	\$15.65
NYC - Small Employers (10 or less)	\$13.85	\$13.85	\$13.85	\$14.75	\$15.20	\$15.65
Long Island & Westchester	\$13.15	\$13.85	\$13.85	\$14.75	\$15.20	\$15.65
Remainder of New York State	\$12.10	\$12.80	\$13.75	\$14.50	\$15.00	\$15.50
<b>SERVICE EMPLOYEES</b>						
NYC - Large Employers (of 11 or more)	\$18.85	\$18.85	\$18.85	\$20.10	\$20.75	\$21.40
NYC - Small Employers (10 or less)	\$18.85	\$18.85	\$18.85	\$20.10	\$20.75	\$21.40
Long Island & Westchester	\$17.60	\$18.85	\$18.85	\$20.10	\$20.75	\$21.40
Remainder of New York State	\$15.70	\$16.60	\$17.85	\$18.85	\$19.50	\$20.15
<b>ALL OTHERS</b>						
NYC - Large Employers (of 11 or more)	\$23.35	\$23.35	\$23.35	\$24.90	\$25.70	\$26.50
NYC - Small Employers (10 or less)	\$23.35	\$23.35	\$23.35	\$24.90	\$25.70	\$26.50
Long Island & Westchester	\$21.80	\$23.35	\$23.35	\$24.90	\$25.70	\$26.50
Remainder of New York State	\$19.45	\$20.55	\$22.10	\$23.35	\$24.10	\$24.90

## Hospitality Industry

### LODGING CREDITS - HOTELS AND RESORT HOTELS WITHOUT MEALS (per hour)

...as of	12/31/20	12/31/21	12/31/22	01/01/24	01/01/25	01/01/26
<b>FOOD SERVICE WORKERS</b>						
NYC - Large Employers (of 11 or more)	\$0.50	\$0.50	\$0.50	\$0.55	\$0.55	\$0.55
NYC - Small Employers (10 or less)	\$0.50	\$0.50	\$0.50	\$0.55	\$0.55	\$0.55
Long Island & Westchester	\$0.50	\$0.50	\$0.50	\$0.55	\$0.55	\$0.55
Remainder of New York State	\$0.45	\$0.50	\$0.55	\$0.60	\$0.60	\$0.60
<b>SERVICE EMPLOYEES</b>						
NYC - Large Employers (of 11 or more)	\$0.60	\$0.60	\$0.60	\$0.65	\$0.65	\$0.65
NYC - Small Employers (10 or less)	\$0.60	\$0.60	\$0.60	\$0.65	\$0.65	\$0.65
Long Island & Westchester	\$0.55	\$0.60	\$0.60	\$0.65	\$0.65	\$0.65
Remainder of New York State	\$0.50	\$0.55	\$0.60	\$0.65	\$0.65	\$0.65
<b>ALL OTHERS</b>						
NYC - Large Employers (of 11 or more)	\$0.75	\$0.75	\$0.75	\$0.80	\$0.85	\$0.90
NYC - Small Employers (10 or less)	\$0.75	\$0.75	\$0.75	\$0.80	\$0.85	\$0.90
Long Island & Westchester	\$0.70	\$0.75	\$0.75	\$0.80	\$0.85	\$0.90
Remainder of New York State	\$0.65	\$0.70	\$0.75	\$0.80	\$0.85	\$0.90

### LODGING CREDITS WITH MEALS (3 per day) - RESORT HOTELS (per day)

...as of	12/31/20	12/31/21	12/31/22	01/01/24	01/01/25	01/01/26
<b>FOOD SERVICE WORKERS</b>						
NYC - Large Employers (of 11 or more)	\$19.85	\$19.85	\$19.85	\$21.15	\$21.80	\$22.45
NYC - Small Employers (10 or less)	\$19.85	\$19.85	\$19.85	\$21.15	\$21.80	\$22.45
Long Island & Westchester	\$18.85	\$19.85	\$19.85	\$21.15	\$21.80	\$22.45
Remainder of New York State	\$17.30	\$18.25	\$19.60	\$20.70	\$21.40	\$22.10
<b>SERVICE EMPLOYEES</b>						
NYC - Large Employers (of 11 or more)	\$27.10	\$27.10	\$27.10	\$28.90	\$29.80	\$30.70
NYC - Small Employers (10 or less)	\$27.10	\$27.10	\$27.10	\$28.90	\$29.80	\$30.70
Long Island & Westchester	\$25.30	\$27.10	\$27.10	\$28.90	\$29.80	\$30.70
Remainder of New York State	\$22.55	\$23.80	\$25.60	\$27.05	\$27.95	\$28.85
<b>ALL OTHERS</b>						
NYC - Large Employers (of 11 or more)	\$33.65	\$33.65	\$33.65	\$35.90	\$37.00	\$38.10
NYC - Small Employers (10 or less)	\$33.65	\$33.65	\$33.65	\$35.90	\$37.00	\$38.10
Long Island & Westchester	\$31.40	\$33.65	\$33.65	\$35.90	\$37.00	\$38.10
Remainder of New York State	\$28.05	\$29.60	\$31.80	\$33.60	\$34.70	\$35.80

### EXECUTIVE AND ADMINISTRATIVE EXEMPTION (per week)

...as of	12/31/20	12/31/21	12/31/22	01/01/24	01/01/25	01/01/26
<b>MINIMUM SALARY REQUIRED</b>						
NYC - Large Employers (of 11 or more)	\$1,125.00	\$1,125.00	\$1,125.00	\$1,200.00	\$1,237.50	\$1,275.00
NYC - Small Employers (10 or less)	\$1,125.00	\$1,125.00	\$1,125.00	\$1,200.00	\$1,237.50	\$1,275.00
Long Island & Westchester	\$1,050.00	\$1,125.00	\$1,125.00	\$1,200.00	\$1,237.50	\$1,275.00
Remainder of New York State	\$937.50	\$990.00	\$1,064.25	\$1,124.20	\$1,161.65	\$1,199.10

# Hospitality Industry

## NOTES

**Fast Food Employee.** A Fast Food Employee includes any person employed at or for a Fast Food Establishment whose duties include customer service, cooking, food or drink preparation, delivery, security, stocking supplies or equipment, cleaning or routine maintenance.

**Fast Food Establishment.** A Fast Food Establishment is a business that primarily serves food or drinks, offers limited service, where customers order and pay before eating, and is part of a chain of 30 or more locations nationally.

**Food Service Worker.** A Food Service Worker is an employee primarily engaged in the serving of food and beverages to guests, patrons or customers in the hospitality industry.

**Service Employee.** A Service Employee is an employee, other than a food service worker or fast food worker, who customarily receives tips of at least the Service Employee Minimum Tip Threshold amounts listed above.

**TBD.** To be determined administratively at future dates.