

**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**

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

**Required Minimum Training Wage Rates**

1. 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.
2. 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.
3. Beginning with the 91st day of employment, an employer must pay the employee the required minimum wage rate.

**Permissible Minimum Wage Credit for Tipped Employees**

1. **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 reduced hourly wage rate of at least \$2.40 per hour.
2. **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.
3. **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

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