Tipped Workers, Minimum Wage Workers, and Poverty

ANALYZING THE REDISTRIBUTIVE IMPACT OF ELIMINATING TIP CREDITS

Analysis By:

David Neumark, University of California, Irvine
Maysen Yen, University of California, Irvine

DAVID NEUMARK

David Neumark is Distinguished Professor of Economics at the University of California, Irvine, and co-directs the Center for Population, Inequality, and Policy. He has written numerous papers on minimum wages and anti-poverty policy, as well as the book *Minimum Wages* (MIT Press, 2008).

MAYSEN YEN

Maysen Yen is a Ph.D. candidate in economics at the University of California, Irvine. His research is primarily in labor economics with a focus on topics that have real-world implications for public policy.

Executive Summary

Key takeaway: According to a new study by economists from the University of California, Irvine, tipped workers are significantly less likely to be poor than are standard minimum wage earners.

Tipped workers, many of whom are in the food and beverage service industry, have lower statutory minimum wages than other workers (under federal and most state laws). However, the lower minimum wages for tipped workers are not "subminimum wages." Employers can only pay an hourly cash wage lower than the standard minimum wage if they can demonstrate that the sum of the cash wage and tips equals at least the standard minimum wage.

Under federal law, for example, all regularly tipped workers must earn at least $7.25 per hour combining cash wages and tips – the same as the minimum wage for non-tipped workers. Restaurant servers and bartenders make $14 per hour on average, and the highest percentile make $24 or more per hour.[1]

Neumark and Yen's analysis utilizes Current Population Survey data for the years 2010 to 2019, on hourly wages of hourly-paid workers (March-June Monthly Outgoing Rotation Group files) and income-to-needs ratios calculated from March Annual Social and Economic Supplement.

The study reaches several important conclusions. First, tipped restaurant workers are roughly 40 percent (6.4 percentage points) less likely to be below the poverty line than other hourly workers who earn the federal minimum wage or less, and 5 percentage points less likely to be categorized as "extremely" poor. Second, hourly-paid tipped workers more closely resemble the cohort of workers earning up to 150 percent of the minimum wage, than they resemble minimum wage workers. Finally, as a result, elimination of the federal tip credit is less likely to help poor families than just increasing the regular minimum wage while maintaining the tip credit.

Other research already confirms that the general minimum wage is an ineffective anti-poverty policy. This new study shows that eliminating the tip credit would be even less effective.

- Employment Policies Institute
February 2021

---

[1] Calculated average hourly wage for waiters and bartenders, with tips included, Current Population Survey, 2007-2017. Calculation by William Even (Miami University) and David Macpherson (Trinity University).

Introduction

Minimum wage tip credits allow employers to pay workers a guaranteed hourly wage that is less than the statutory minimum wage as long as tips bring the worker up to the minimum wage; if tips leave the employee short of the minimum wage, employers have to make up the difference. The current U.S. federal minimum wage is $7.25 for non-tipped workers, while the required hourly minimum wage for tipped workers is $2.13; equivalently, the tip credit is 70.6 percent. Many states with higher minimum wages have tip credits, whereas seven do not.

Table 1 in the appendix shows the policy variation for 2019. The table displays the regular minimum wage prevailing in the state (the higher of the state or federal minimum wage), the prevailing tipped minimum wage, and how these compare to the federal policy.

For example, the entries for Alabama show the federal regular and tipped minimum wages, and the number one (for "Yes") for every other entry indicates that the federal policy binds on all dimensions. In contrast, in Wisconsin the federal regular minimum wage binds, but the tip credit is a bit higher ($2.33), so the last two entries are coded as zeros (for "No"). At the other extreme, in California the state minimum wage in 2019 was $12 and there is no tip credit.

In this analysis, we consider the potential distributional impact of eliminating the federal tip credit. We do this in two steps. First, we compare distribution of family income-to-needs ratios among tipped workers earning less than the statutory minimum wage to the distribution among other low-wage workers.[2] Second, we compare the potential redistributive effects of eliminating tip credit in the federal minimum wage to a broad increase in the federal minimum wage that raises the wage bill by the same amount but leave the tip credit intact.

Even though tipped minimum wages – especially the federal tipped minimum wage of $2.13 – sound very low, tipped workers can earn quite a bit more because of tips. Moreover, tipped minimum wage workers are not necessarily in the lowest-income families. As a consequence, it is not clear that eliminating tip credits is the most efficient minimum wage policy for raising incomes of poor and other low-income families. Our overall finding is that workers earning tipped minimum wages are in families higher up in the income-to-needs distribution than are other low-

---

[2] "Income-to-needs" is the ratio of family income to the poverty threshold for that family (which depends on number of people and their ages). A family with an income-to-needs ratio of 1 is at the poverty line, a family with income-to-needs below 1 is poor, etc. Families with income-to-needs below one-half of the poverty line are commonly referred to as being in "extreme poverty."

wage workers; for example, they are less likely to be poor. One implication is that a simulated policy change of eliminating the tip credit for the federal minimum wage delivers less income to poor and other low-income families than does a general minimum wage increase that raises the wage bill (and hence earnings of low-wage workers) by the same amount while preserving the tipped minimum wage; the latter policy has the added advantage of raising earnings for more workers.

Data

Our analysis uses Current Population Survey (CPS) data that combines Monthly Outgoing Rotation Group (ORG) files with March Annual Social and Economic Supplement (ASEC) files. The former provides information on hourly wages, while the latter provides the income information needed to determine the income-to-needs ratio, including poverty status (an income-to-needs ratio of 1, or 100 percent), of the worker's family.[3] We use all data we can match between the March ASEC and March-June ORG files.[4] We pool all years from 2010 through 2019. This gives us the numbers of observations for tipped restaurant workers and all other workers displayed in Panel A of Table 2.

---

[3]   The wage measures we use are hourly wages paid by employers. The family income data used to compute income-to-needs include government transfers, but not the EITC, and are pre-tax.

[4]   Some CPS respondents in the April-June files can be matched when they are in the outgoing rotation group in that month.

Table 2: Sample Sizes, March ASEC Files Linked to March-June ORG files, 2010-2019

Comparison to:	Observations
A. All Workers	
Tipped Restaurant Workers	3,717
Other	249,332
B. Hourly Workers (Figures 1A and 1B)	
Tipped Restaurant Workers	3,717
Other hourly workers	144,786
C. Low-Wage Hourly Workers (Figures 2A and 2B)	
Tipped Restaurant Workers	3,717
Other hourly workers earning ≤ $7.25	5,434
D. Low-Wage Hourly Workers (Figures 3A and 3B)	
Tipped Restaurant Workers	3,717
Other hourly workers earning ≤ $7.25 x 1.5	45,555
E. Low-Wage Workers (Figures 4A and 4B)	
Tipped Restaurant Workers	3,717
Other workers earning ≤ $7.25	9,492
F. Low-Wage Workers (Figures 5A and 5B)	
Tipped Restaurant Workers	3,717
Other workers earning ≤ $7.25 x 1.5	56,118

Tipped restaurant workers report receiving overtime, commission, or tips and are currently working in either the restaurant or drinking place establishment industry.

We focus on states and years where the federal minimum wage binds, which includes 36 states at the start of 2010, declining to 21 states by the end of 2019. We find it more informative to restrict to these states (and years) to isolate the effects of tip credits. If instead we combined states with higher vs. lower minimum wages, it would be difficult to know whether any variation in family income (relative to needs) that we document between tipped and other low-wage workers comes from tip credits or differences in minimum wages.

We use hourly wage data reported directly in the CPS ORG files, whenever possible, to measure the base rate of pay – and the base rate of pay without tips for tipped workers.[5] For non-hourly workers, we construct hourly wages by using weekly

---

[5]   The survey question asks about the hourly rate of pay on the main job excluding overtime, tips, and commissions.

earnings divided by usual hours worked. If they do not report usual hours or they say that hours vary, we use their hours worked last week. This allows us to construct hourly wage measures for almost everyone. There are only 634 out of 253,049 observations that still have missing hourly wages after following this method. Because hourly wages may be estimated poorly in some cases, for much of our analysis we focus only on those reporting hourly wages.

We use family income from the ASEC files and construct the income-to-needs ratio from the reported poverty threshold for the family.

# Comparing Tipped Workers to Other Hourly Workers

We begin by showing information on the distributions of wages for tipped restaurant workers and other workers. We first show these for hourly workers only, for which the sample sizes are reported in Panel B of Table 2. The histograms for wages are shown in Figure 1A – in the top panel with more detail, with a maximum wage of $15, and in the bottom panel with less detail, with a maximum wage of $50.[6] In both cases, we can see the spike for tipped minimum wage workers at the federal tipped minimum wage (recall that some states where the federal minimum wage binds have a higher tipped minimum wage), and we can see the spike for other hourly workers at the federal minimum wage.[7] Both figures show, as we would expect, lower wages for tipped restaurant workers.[8]

---

[6] Because we are interested in the wage histograms in the distributions relative to the minimum, we do not adjust wages for inflation to be comparable across years. This would have no impact on the question of where different workers are in the family income-to-needs distribution. For the final simulation we do, this could have a minor impact on the calculations because the implied increases in earnings that we calculate come from different years. But it would likely not materially affect the key comparison we do between two alternative minimum wage policies (which we verified).

[7] For tipped workers the wages are base wages, net of tips.

[8] There is no explicit lower minimum wage for commissioned workers, but our best understanding is that commissions can count towards minimum wages. See, e.g., https://www.workplacefairness.org/minimum-wage#9 and https://smallbusiness.chron.com/rights-commissiononly-paid-workers-44625.html. Many websites providing this kind of information say the same thing, although we have not found explicit federal guidance. Regardless, when we look at the hourly wage distribution for hourly workers who earn tips, commissions, or overtime (we cannot break out those who earn the latter), there is little evidence of hourly wages below the federal minimum – nothing as pronounced as for tipped restaurant workers in Figure 1A.

Figure 1A: Wage Distributions of Tipped Restaurant Workers and All Other Hourly Workers

Wage Comparison

Wage Comparison
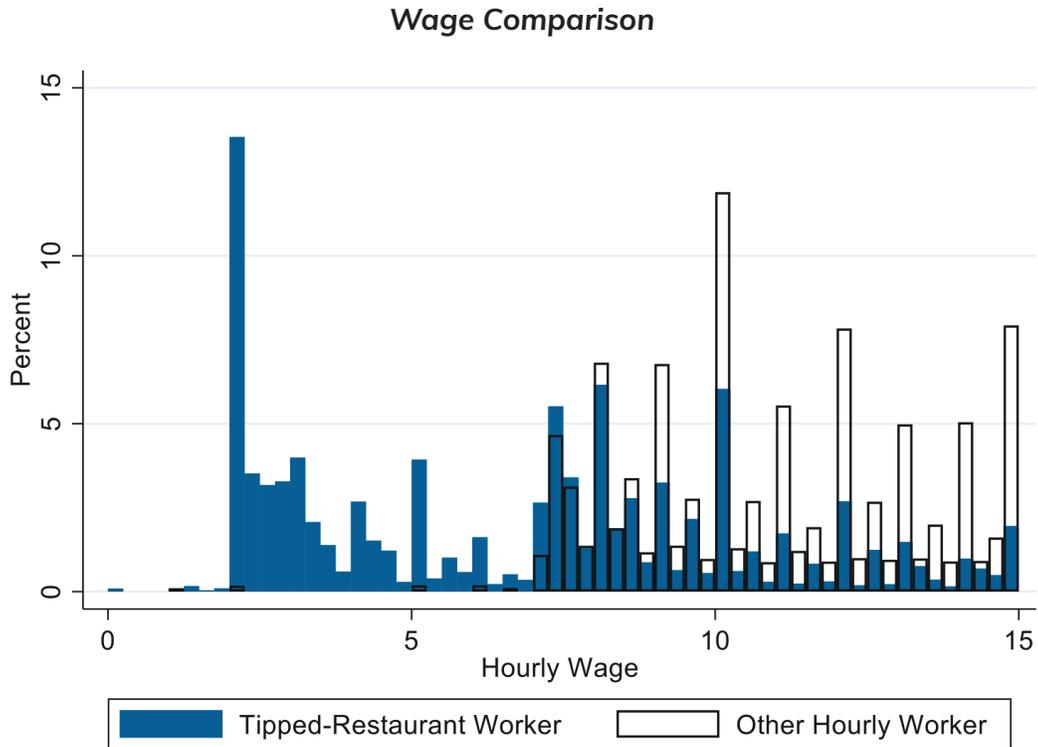
These distributions do not control for other characteristics of workers, and the "other workers" category may include many workers who are higher-skilled than restaurant workers. The distributions also do not include tips. This is reflected in the much greater mass in the right tail of the distribution of wages for other hourly workers. Because of this, below we restrict attention to comparisons between tipped and other workers with more similar wage distributions.

Next, we compare the distributions of family income-to-needs for these two groups of workers. The income data include tips, and incomes of other family members. These are reported in Figure 1B; again, we show a figure focused on the lower end of the distribution followed by a more comprehensive one. In Figure 1B, it appears that tipped workers have lower values of family income-to-needs, including, for example, a greater share at or below the poverty line.

Figure 1B: Family Income-to-Needs Distributions of Tipped Restaurant Workers and All Other Hourly Workers

Income-to-Needs Distribution

Income-to-Needs Distribution
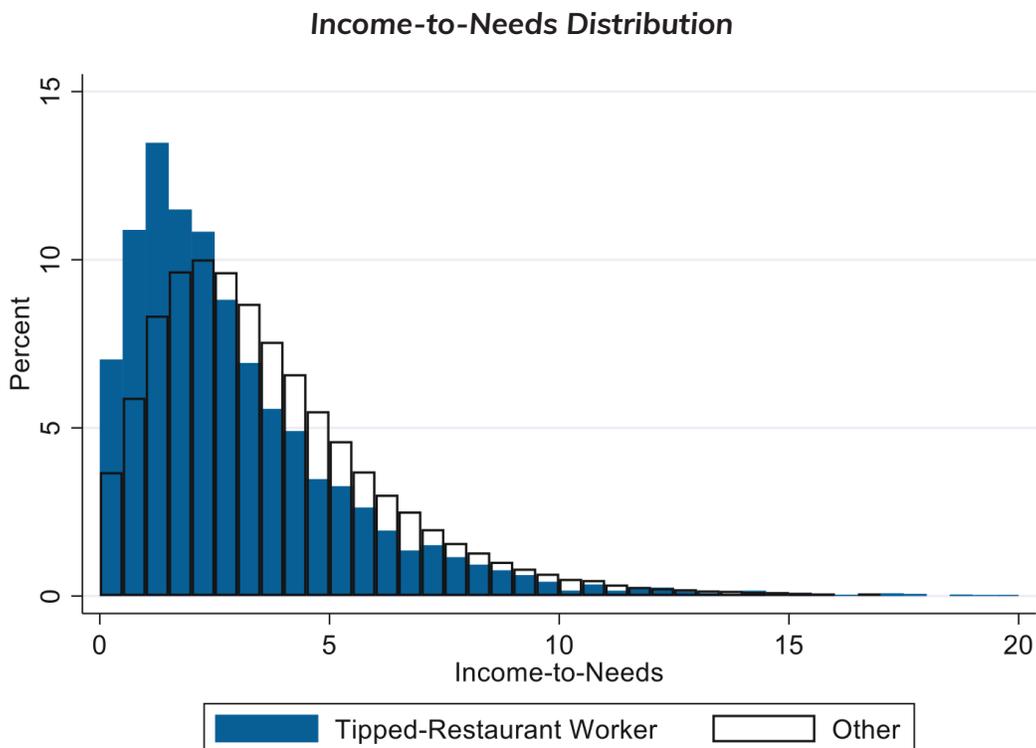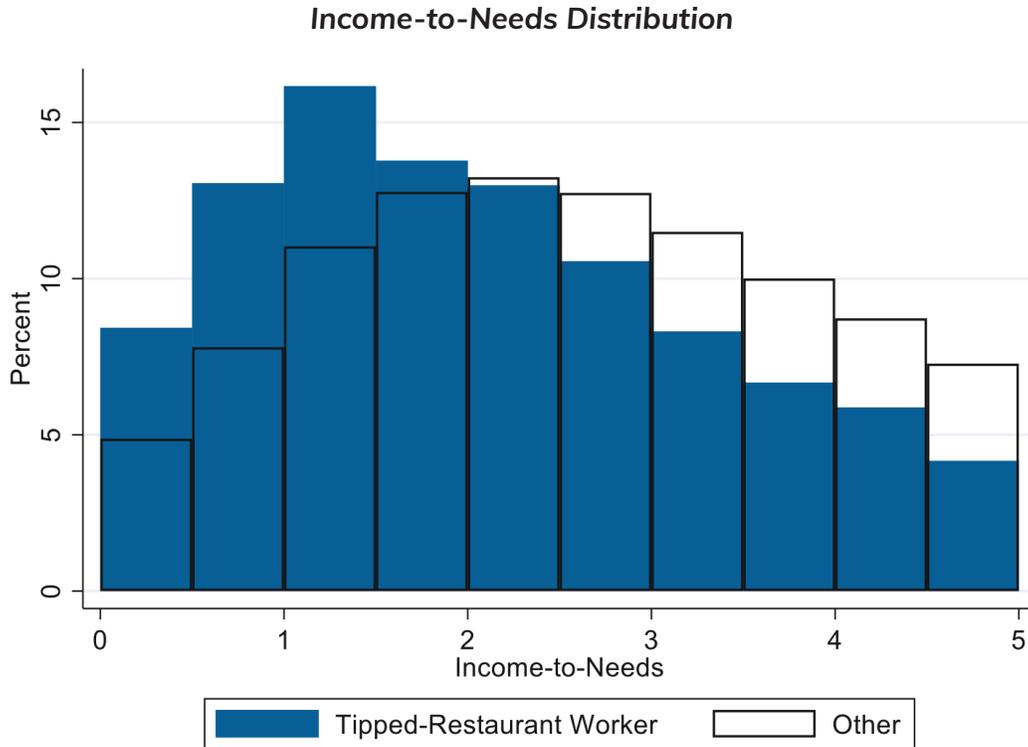
However, this conclusion from Figure 1B could be very misleading because of the far greater representation of high-wage (and hence likely higher-skilled) workers in the "other" group. Hence, we next restrict comparisons to other hourly workers who earn lower wages. These lower-wage, non-tipped hourly workers are more relevant to comparing the distributional effects of eliminating (or reducing) tip credits versus general increases in the minimum wage.

Comparing Tipped Workers with Hourly Workers at or Below the Federal Minimum Wage

We therefore next compare tipped workers to workers with wages at or below the federal minimum wage, which yields the sample sizes in Panel C of Table 2.[9] As the table shows, the number of "comparison" other hourly workers drops substantially, from about 145,000 to about 5,500.

The histograms for wages are shown in Figure 2A. We now show the data only up to $15, since the sample is restricted to low-wage other hourly workers, and, as Figure 1A showed, there are relatively few restaurant workers with higher hourly wages. Figure 2A shows, not surprisingly, that almost all non-tipped hourly workers earning less than or equal to the federal minimum wage in fact earn *exactly* that minimum wage.

---

[9]   Recall that we restrict to states and years in which the federal minimum wage ($7.25) binds.

Figure 2A: Wage Distributions of Tipped Restaurant Workers and Other Hourly Workers Earning Less Than or Equal to the Federal Minimum Wage

Wage Comparison
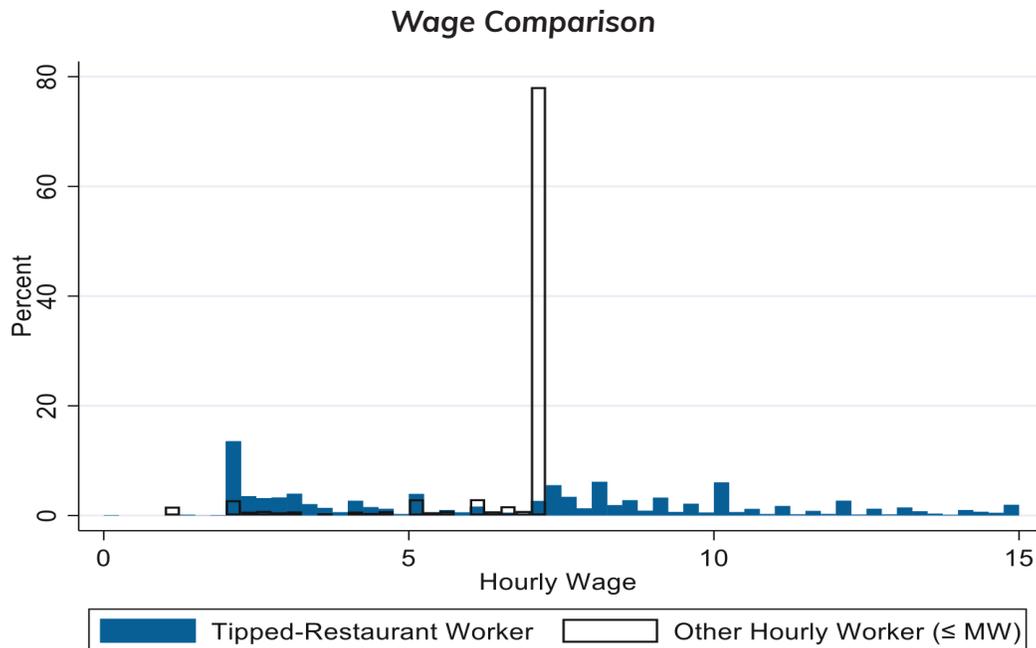
Again, we next compare the distributions of family income-to-needs for these two groups of workers. These are reported in Figure 2B; as above, we show a figure focused on the lower end of the distribution followed by a more comprehensive one. The evidence in Figure 2B differs from that in Figure 2A. We now see that other hourly workers are more likely to be in poor or extremely poor (family income below one-half the poverty line) families than tipped workers. Moreover, the higher incomes-to-needs of tipped workers is not concentrated only near the poverty line, but up to more than three times the poverty line. To draw some more precise conclusions, based on the numbers underlying the figure, tipped restaurant workers are 6.4 percentage points less likely to be below the poverty line than other hourly workers who earn the federal minimum or less, and 5 percentage points less likely to be extremely poor.

Figure 2B: Family Income-to-Needs Distributions of Tipped Restaurant Workers and Other Hourly Workers Earning Less Than or Equal to the Federal Minimum Wage

Income-to-Needs Distribution
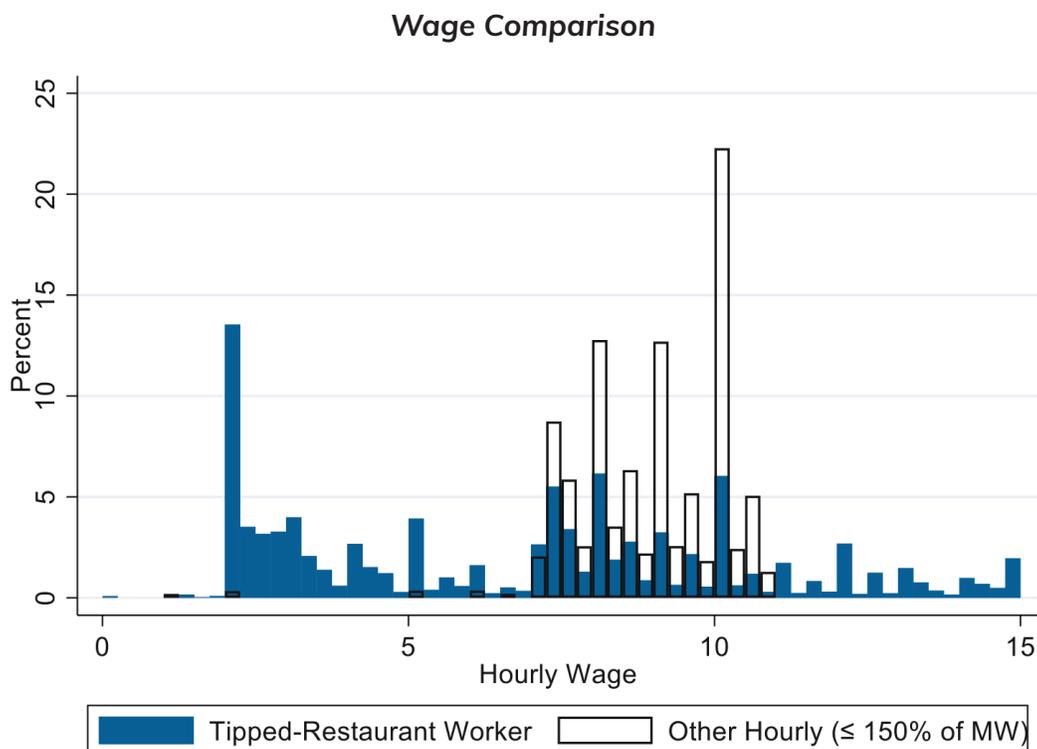

Income-to-Needs Distribution
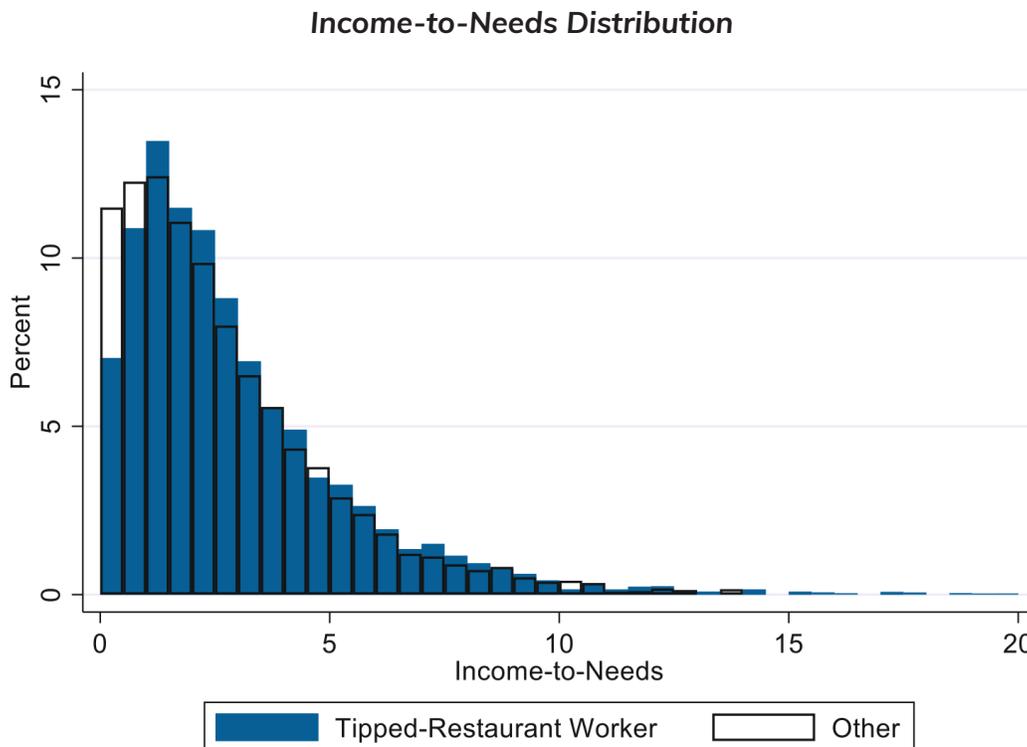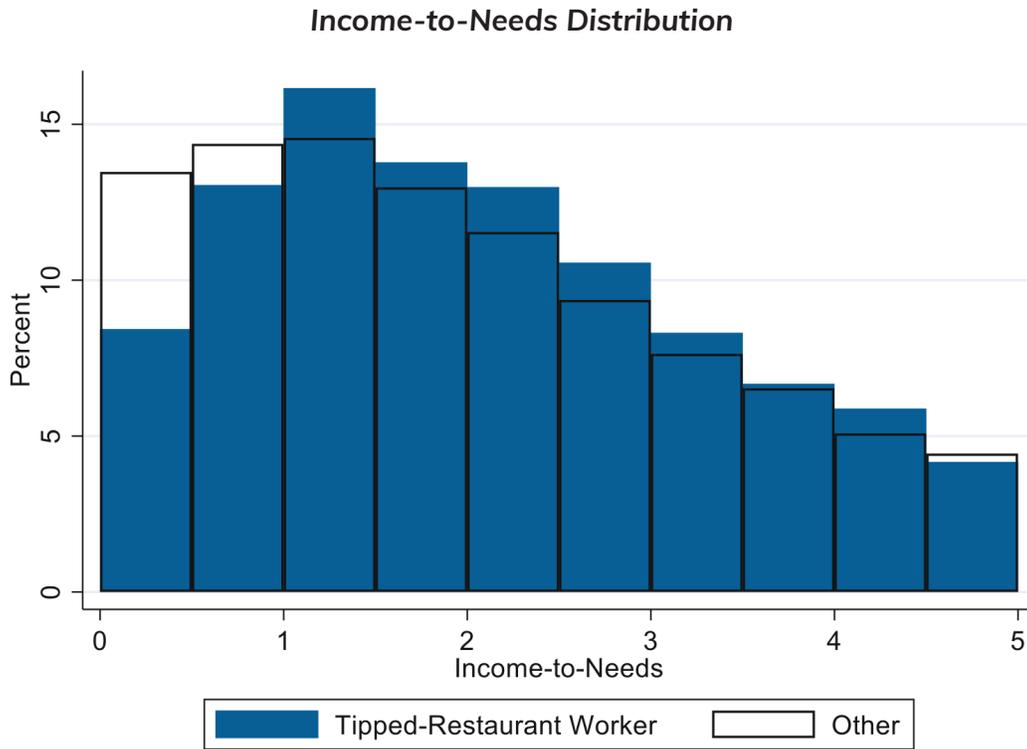
Comparing Tipped Workers with Hourly Workers at or Below 150 Percent of the Federal Minimum Wage

However, the evidence of higher family incomes among tipped restaurant workers may arise because of the sharp restriction of other hourly workers to those earning at or below the federal minimum wage. Thus, we next adopt a more middle-ground comparison, comparing tipped workers to workers with wages at or below 150 percent of the federal minimum wage, which yields the sample sizes in Panel D of Table 2. As the table shows, the number of "comparison" other hourly workers increases about nine-fold, to over 45,000.

The histograms for wages are shown in Figure 3A. We again show the data only up to $15, since the sample is restricted to low-wage other hourly workers, and, as Figure 1A showed, there are relatively few restaurant workers with higher hourly wages. Figure 3A differs from Figure 2A in including observations on other hourly workers earning about $7.25.

Figure 3A: Wage Distributions of Tipped Restaurant Workers and Other Hourly Workers Earning Less Than or Equal to 150% of the Federal Minimum Wage

Wage Comparison

We next, as before, compare the distributions of family income-to-needs for these two groups of workers. These are reported in Figure 3B. The evidence in Figure 3B now indicates fairly similar distributions of family income-to-needs for tipped restaurant workers and other hourly workers. There are small differences in the proportions in each income-to-needs category, but the differences are small. For example, 17.85 percent of tipped restaurant workers are poor, vs. 17.95 percent of other low-wage workers up to 150 percent of the federal minimum wage. What this evidence indicates, in comparison to Figure 2B, is that tipped restaurant workers are fairly low-wage, but are more comparable to workers earning up to 150 percent of the minimum wage than to minimum wage workers.

Figure 3B: Family Income-to-Needs Distributions of Tipped Restaurant Workers and Other Hourly Workers Earning Less Than or Equal to 150% of the Federal Minimum Wage

Income-to-Needs Distribution

Tipped-Restaurant Worker   Other

Income-to-Needs Distribution

Tipped-Restaurant Worker   Other
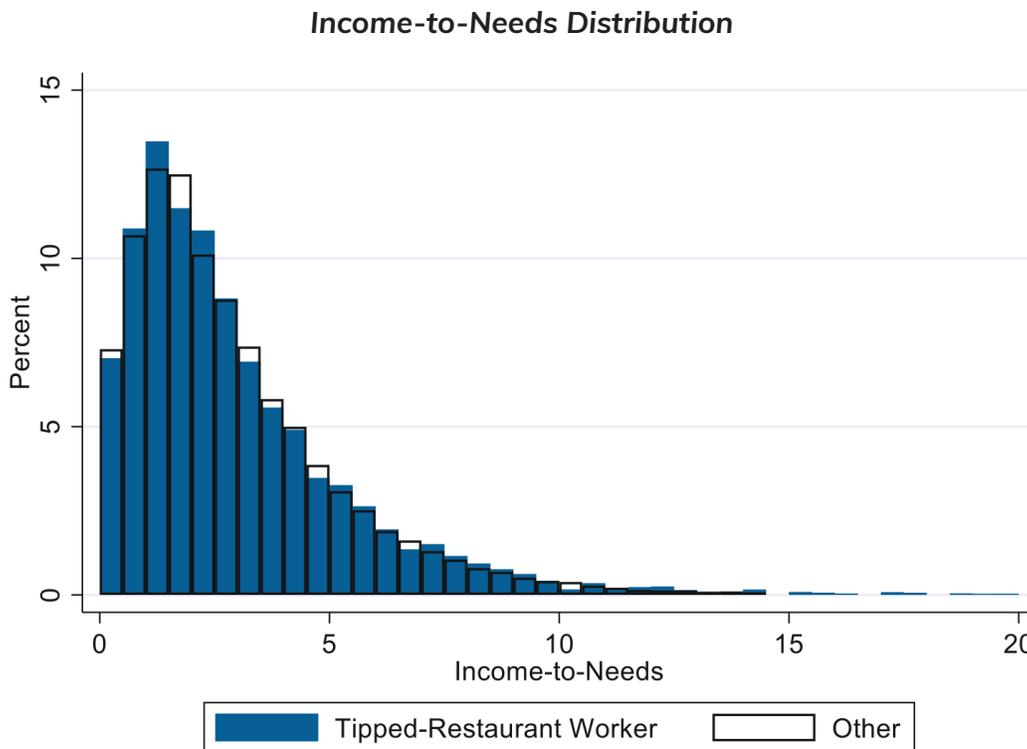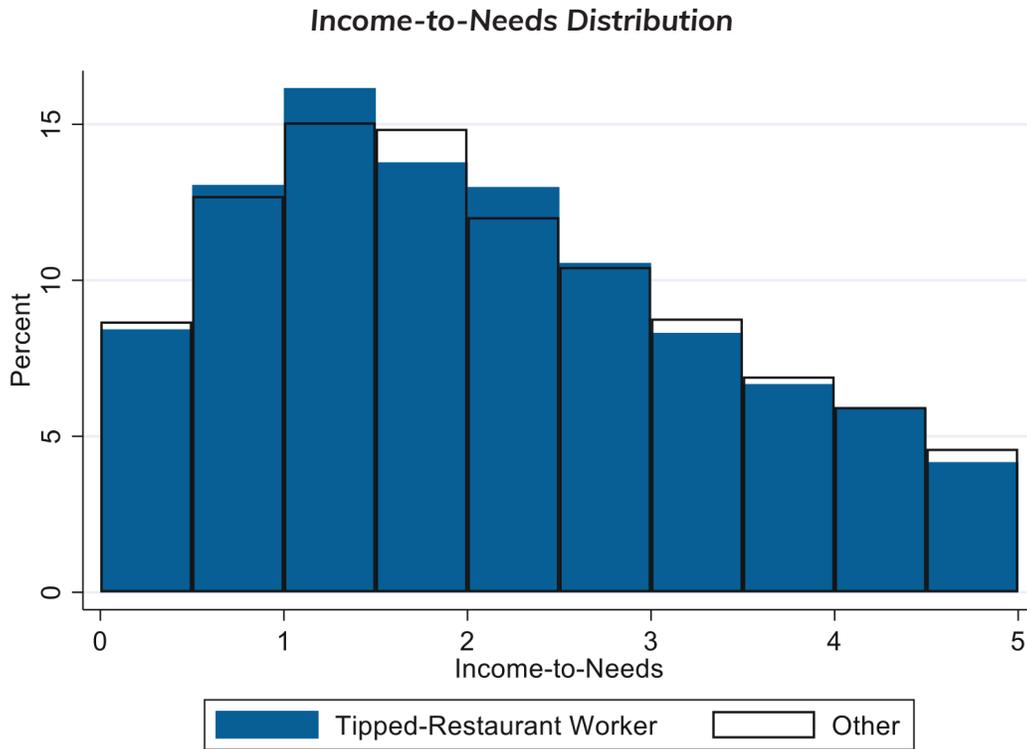
Finally, we do similar calculations to the last two, but also using estimated hourly wages for non-hourly workers, yielding the sample sizes in Panels E and F of Table 2. We only add to the comparison workers, as we cannot compute an hourly wage net of tips for non-hourly restaurant workers. Note that this may be somewhat unreliable, and hence we do not emphasize the findings for these samples. This does not lead to large increases in the numbers of comparison workers.

Comparing Figures 4B and 2B, we still find that minimum wage workers are more likely to have the lowest income-to-needs, although in Figure 4B this is only apparent for those in extreme poverty.

Figure 4A: Wage Distributions of Tipped Restaurant Workers and Other Workers Earning Less Than or Equal to the Federal Minimum Wage

Wage Comparison

Figure 4B: Family Income-to-Needs Distributions of Tipped Restaurant Workers and Other Workers Earning Less Than or Equal to the Federal Minimum Wage

Income-to-Needs Distribution

Income-to-Needs Distribution

And Figures 5B and 3B look quite similar, because the sample of other workers does not expand that much when we add those for whom we compute hourly wages.[10]

Figure 5A: Wage Distributions of Tipped Restaurant Workers and Other Workers Earning Less Than or Equal to 150% of the Federal Minimum Wage

Wage Comparison

---

[10]   In general, we would expect higher-earning workers to be less likely to be paid by the hour. Thus, the fact that the sample of comparison workers increases more, in proportional terms, in Panel E of Table 2 than in Panel F – i.e., for the lowest-wage workers – suggests that some of the lowest computed wages are erroneous.
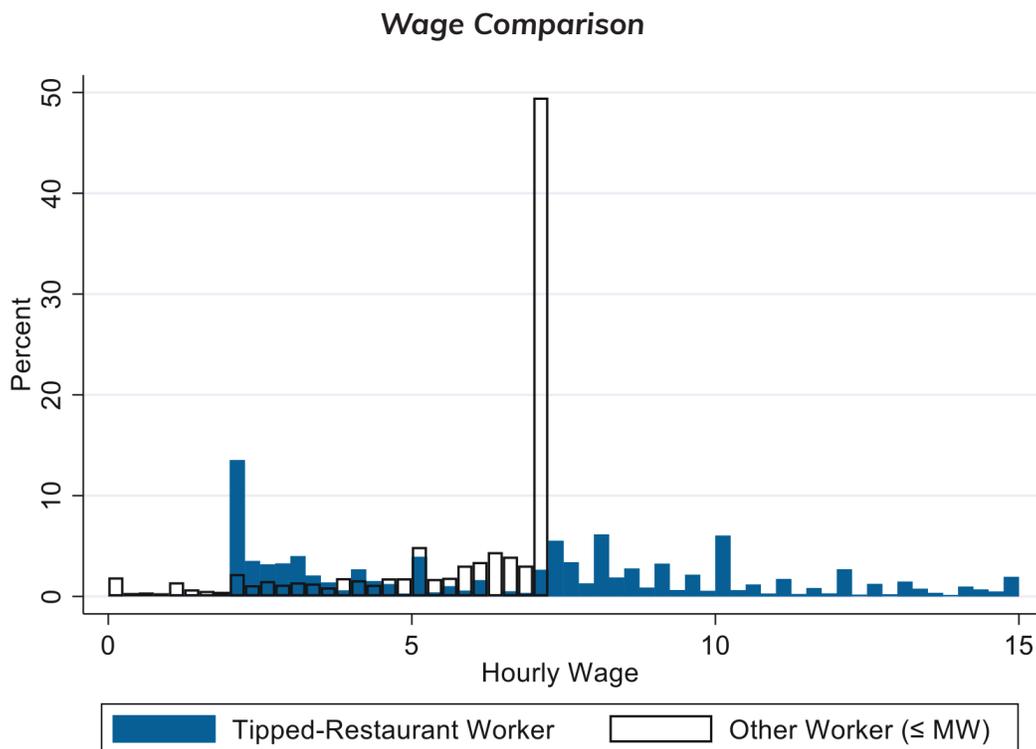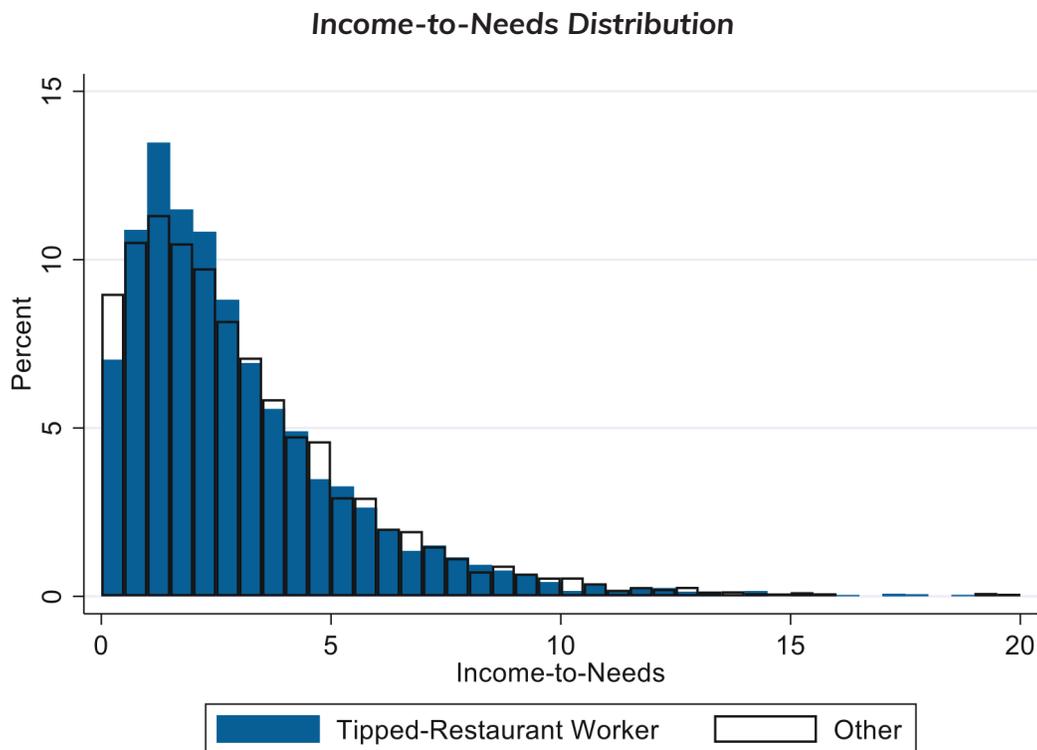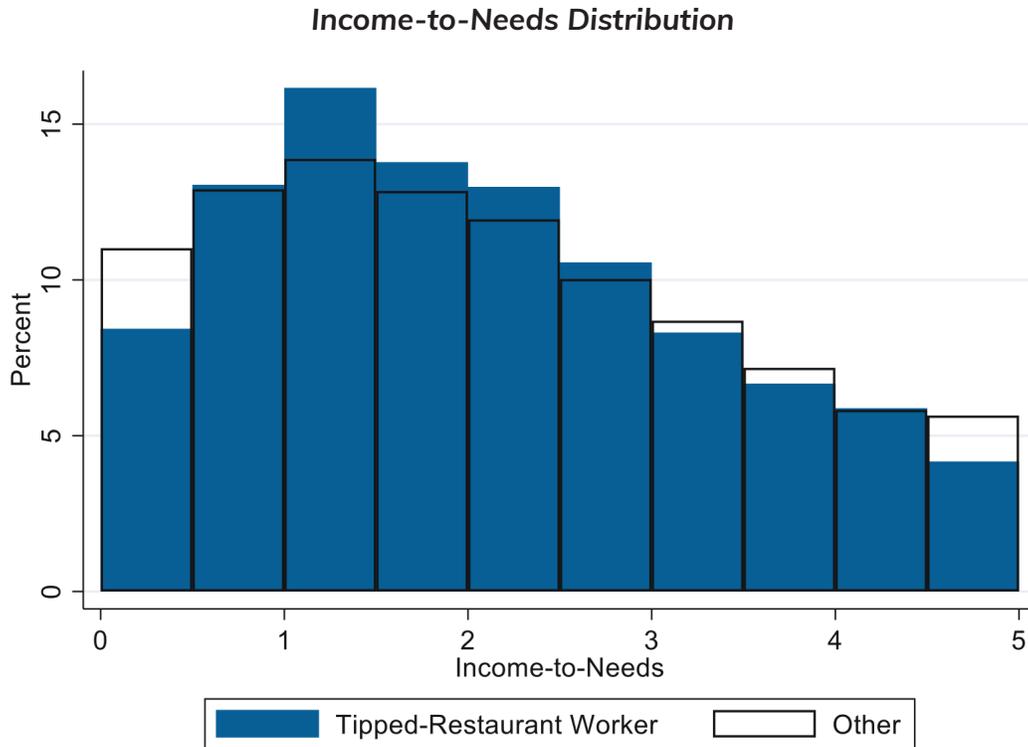
Figure 5B: Family Income-to-Needs Distributions of Tipped Restaurant Workers and Other Workers Earning Less Than or Equal to 150% of the Federal Minimum Wage
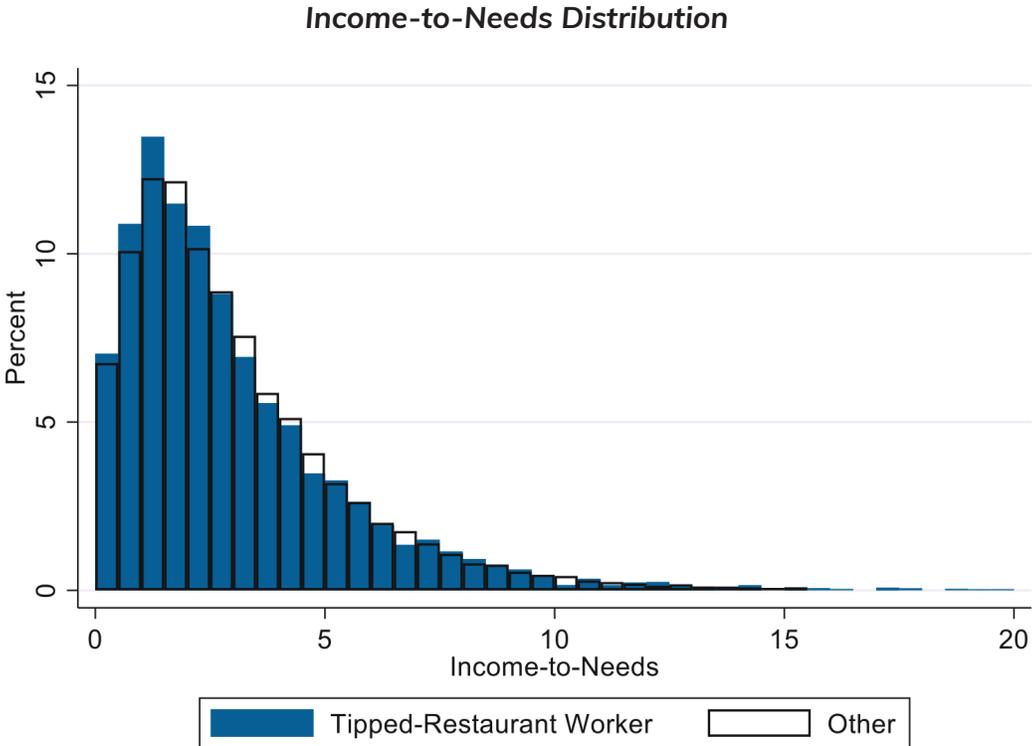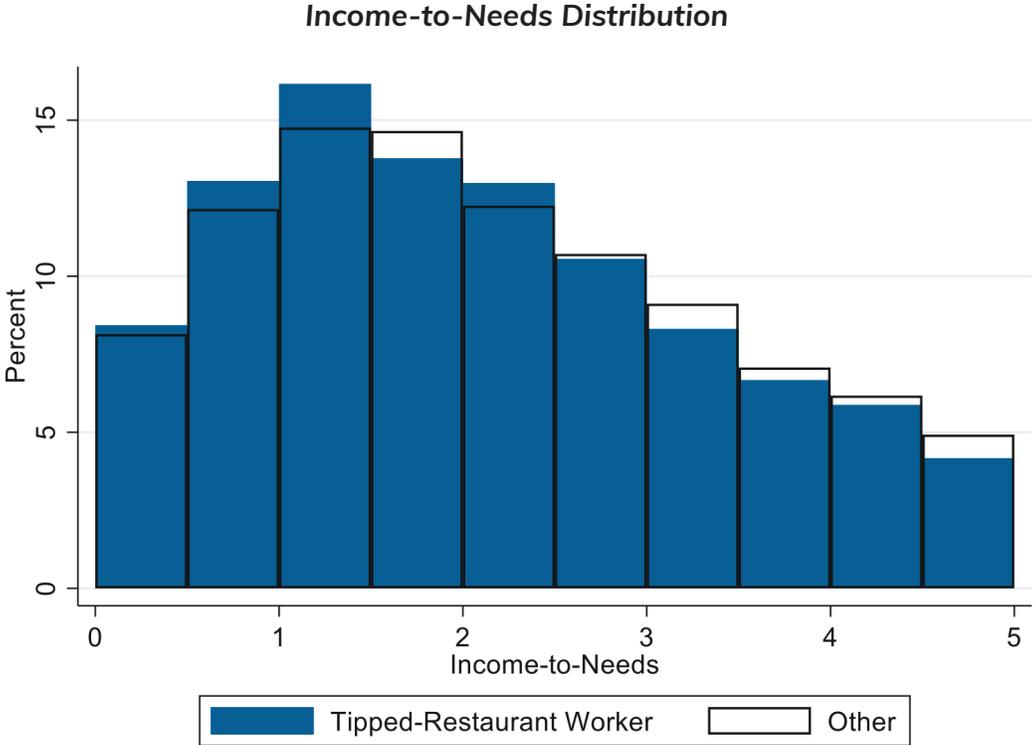
Income-to-Needs Distribution

Income-to-Needs Distribution

Estimating the Impact of Minimum Wage Policy on Poor Workers

Finally, we provide evidence on the relationship between minimum wage policy and the distribution of income-to-needs by presenting a calculation that parallels one used often in the research literature. In particular, we simulate the distributional effects of a change in minimum wage policy by applying the change in policy to all affected workers. Assuming no other behavioral changes (i.e., declines in employment or hours), the change in minimum wage policy generates an overall change in the total wages – or wage bill – paid to workers, which we then divide up based on distribution of this increased wage bill to those in different parts of the family income-to-needs distribution.[11]

What we do differently from the research literature is that we directly compare a policy of eliminating the federal minimum wage tip credit to an equivalent policy that preserves the tipped minimum wage but raises the general minimum wage enough to create the same overall increase in the wage bill. We evaluate which policy is more effective at increasing incomes of workers in the lower part of the family income-to-needs distribution.

To avoid issues of estimating hourly wages for those not paid hourly, we do this calculation only for hourly workers. First, we do this calculation for eliminating the tip credit, so that the minimum wage for restaurant workers in all the states and years we study is increased to the $7.25 federal minimum wage. To estimate the number of hours to which to apply the wage increase, we use hours usually worked per week from the ORG files and weeks worked last year from the ASEC files. Where usual hours worked per week is missing, we use hours worked last week from the ORG files, and if that value is also missing, we use usual weekly hours worked last year from the ASEC files.[12] We use the ORG earnings weight to calculate total benefits (i.e., the total wage bill increase). These earnings weights in each month are intended to make the sample representative of the U.S. population. But since we use four monthly ORG files, we divide these weights by 4.[13]

---

[11] We are currently doing work studying the employment effects of minimum wage policy for tipped restaurant workers.

[12] The first method provided hours for almost all observations, and all methods combined provided hours for all but a handful of observations. The latter are discarded.

[13] This affects the calculated benefit amount. But if we did not rescale by four the distributional calculation (i.e., the share going to each income-to-needs range) would be the same.

This calculation is applied to all tipped restaurant workers (but of course yields a non-zero estimate only for those who earn less than the regular federal minimum wage). The implied increase in the wage bill is $19.263 billion.

We then do an alternative calculation where we maintain the tipped minimum wages as they are, but raise minimum wages for all non-tipped restaurant workers who are paid $7 or more.[14,15] We find that an increase in the minimum wage from $7.25 to $8.21 – using data on hours and weeks in the same way – delivers the same approximate $19.263 billion increase in the wage bill.[16]

Finally, we compare the distribution of these two ways of increasing the wage bill across ranges of the distribution of family income-to-needs. The results are reported in Table 3.

---

[14] To be clearer, we preserve the federal or state tipped minimum wage that prevails. We do this because the federal law, at least, does not specify the tipped minimum wage as a percentage of the regular minimum wage.

[15] There may be some paid lower wages because they are not covered by the law. If their wages were, however, increased owing to a minimum wage hike, we would be understating the gains to the group of other hourly workers.

[16] We arrive at the $8.21 minimum wage by adjusting it until we match the total benefit. This works because the total benefit is monotonically increasing in the minimum wage change. In fact, the benefit in the second case was $19.140 billion. This is closest we came to $19.263 billion using 1 penny increments in the minimum wage.

Table 3: Distributional Effects of Alternative Minimum Wage Policy Changes

Family Income to Poverty Ratio	Total Benefits (Cumulative, 2010–2019)	Total Benefits (%)	Average Beneficiaries per Year	Avg. Benefits/ Person	Average Hours/ Person
A. Eliminate Tip Credit					
[0, 0.5)	$758,439,529	3.9%	64,362	$1,178	29.0
[0.5, 1.0)	$2,447,530,268	12.7%	99,671	$2,456	31.5
[1.0–1.5)	$3,307,213,806	17.2%	123,397	$2,701	33.7
[1.5–2.0)	$2,640,544,493	13.7%	105,202	$2,510	33.9
[2.0–3.0)	$4,130,786,441	21.4%	179,792	$2,298	34.0
3.0 or higher	$5,978,646,693	31.0%	346,472	$1,729	31.8
Total	**$19,263,161,230**	**100.0%**	**918,896**	**$2,100**	**32.51**
B. Increase MW to $8.21, Preserve Tipped MW					
[0, 0.5)	$1,153,203,730	6.0%	230,852	$491	27.4
[0.5, 1.0)	$2,773,248,347	14.5%	392,361	$685	29.2
[1.0–1.5)	$2,963,578,044	15.5%	404,449	$721	30.3
[1.5–2.0)	$2,410,750,976	12.6%	347,141	$700	29.2
[2.0–3.0)	$3,586,981,421	18.7%	533,940	$654	28.1
3.0 or higher	$6,251,898,631	32.7%	1,090,000	$567	25.4
Total	**$19,139,661,150**	**100.0%**	**2,995,638**	**$628**	**27.6**

The table shows that the general increase in the minimum wage does more to increase incomes of the lowest-income workers. The share of benefits going to those in extreme poverty, for example, is 6.0 percent from the general minimum wage increase, compared to 3.9 percent for the elimination of the tip credit. Similarly, the total percentage going to those in poor families is 20.5 percent for the general minimum wage increase, vs. 16.6 percent for the elimination of the tip credit. On the other hand, the elimination of the tip credit distributes somewhat more income to those between the poverty line and three times the poverty line. Note also that far more workers benefit from the general minimum wage increase.

Thus, for the same overall increase in labor costs, a general minimum wage increase, as compared to elimination of the tip credit, does more to increase incomes of workers in the lowest-income families, and spreads the benefits to more workers. To be clear, though, all of these calculations ignore the potential adverse effects on employment and hours of raising the minimum wage via either policy.

Appendix

Table 1: State Minimum Wages and Tip Credits (2019)

State	MW	Tipped MW	Federal MW Binds ($7.25)	Some Tip Credit	Federal MW Binds + Some Tip Credit	Federal Tip Credit ($2.13)	Fed MW Binds + Fed Tip Credit
Total			**21**	**44**	**21**	**17**	**15**
ALABAMA	7.25	2.13	1	1	1	1	1
ALASKA	9.89	9.89	0	0	0	0	0
ARIZONA	11.00	8.00	0	1	0	0	0
ARKANSAS	9.25	2.63	0	1	0	0	0
CALIFORNIA	12.00	12.00	0	0	0	0	0
COLORADO	11.10	8.08	0	1	0	0	0
CONNECTICUT	10.33	6.38	0	1	0	0	0
DELAWARE	8.88	2.23	0	1	0	0	0
DISTRICT OF COLUMBIA	13.63	4.17	0	1	0	0	0
FLORIDA	8.46	5.44	0	1	0	0	0
GEORGIA	7.25	2.13	1	1	1	1	1
HAWAII	10.10	9.35	0	1	0	0	0
IDAHO	7.25	3.35	1	1	1	0	0
ILLINOIS	8.25	4.95	0	1	0	0	0
INDIANA	7.25	2.13	1	1	1	1	1
IOWA	7.25	4.35	1	1	1	0	0
KANSAS	7.25	2.13	1	1	1	1	1
KENTUCKY	7.25	2.13	1	1	1	1	1
LOUISIANA	7.25	2.13	1	1	1	1	1
MAINE	11.00	5.50	0	1	0	0	0
MARYLAND	10.10	3.63	0	1	0	0	0
MASSACHUSETTS	12.00	4.35	0	1	0	0	0
MICHIGAN	9.42	3.58	0	1	0	0	0
MINNESOTA	9.86	9.86	0	0	0	0	0
MISSISSIPPI	7.25	2.13	1	1	1	1	1
MISSOURI	8.60	4.30	0	1	0	0	0
MONTANA	8.50	8.50	0	0	0	0	0
NEBRASKA	9.00	2.13	0	1	0	1	0
NEVADA	8.25	8.25	0	0	0	0	0

KANSAS	7.25	2.13	1	1	1	1	1
KENTUCKY	7.25	2.13	1	1	1	1	1
LOUISIANA	7.25	2.13	1	1	1	1	1
MAINE	11.00	5.50	0	1	0	0	0
MARYLAND	10.10	3.63	0	1	0	0	0
MASSACHUSETTS	12.00	4.35	0	1	0	0	0
MICHIGAN	9.42	3.58	0	1	0	0	0
MINNESOTA	9.86	9.86	0	0	0	0	0
MISSISSIPPI	7.25	2.13	1	1	1	1	1
MISSOURI	8.60	4.30	0	1	0	0	0
MONTANA	8.50	8.50	0	0	0	0	0
NEBRASKA	9.00	2.13	0	1	0	1	0
NEVADA	8.25	8.25	0	0	0	0	0
NEW HAMPSHIRE	7.25	3.26	1	1	1	0	0
NEW JERSEY	9.43	2.38	0	1	0	0	0
NEW MEXICO	7.50	2.13	0	1	0	1	0
NEW YORK	11.10	7.50	0	1	0	0	0
NORTH CAROLINA	7.25	2.13	1	1	1	1	1
NORTH DAKOTA	7.25	4.86	1	1	1	0	0
OHIO	8.55	4.30	0	1	0	0	0
OKLAHOMA	7.25	2.13	1	1	1	1	1
OREGON	11.00	11.00	0	0	0	0	0
PENNSYLVANIA	7.25	2.83	1	1	1	0	0
RHODE ISLAND	10.50	3.89	0	1	0	0	0
SOUTH CAROLINA	7.25	2.13	1	1	1	1	1
SOUTH DAKOTA	9.10	4.55	0	1	0	0	0
TENNESSEE	7.25	2.13	1	1	1	1	1
TEXAS	7.25	2.13	1	1	1	1	1
UTAH	7.25	2.13	1	1	1	1	1
VERMONT	10.78	5.39	0	1	0	0	0
VIRGINIA	7.25	2.13	1	1	1	1	1
WASHINGTON	12.00	12.00	0	0	0	0	0
WEST VIRGINIA	8.75	2.62	0	1	0	0	0
WISCONSIN	7.25	2.33	1	1	1	0	0
WYOMING	7.25	2.13	1	1	1	1	1

Employment
Policies

INSTITUTE