

## **Full-Charge Bookkeeping, UPDATE (2019)**

- 1) **Human Resources – E-verify**: for those companies interested, the federal government offers an additional verification method – to ensure your new-hire is legal to work in the United States. It's called e-verify, and it's not mandatory, but maybe something your company wants to use. The website is: <https://www.e-verify.gov/>.
  
- 2) **Minimum-Wage Reminder**: recent events in Florida (detailed below) are a reminder that the highest minimum wage (state/local included) wins, even when compared to the federal minimum wage. Recent events: Miami Beach is currently attempting to raise its minimum wage incrementally to \$13.31 by the year 2021; but it's running into opposition from the state Attorney General – who claims there's a state law that prohibits local municipalities from doing just that. The case is heading for the state supreme court.
  
- 3) **Internet Sales Tax**: although not a widely happening state tax, at the moment, that maybe changing. A recent U.S. Supreme Court ruling, “expanded the ability of states to pull in tax dollars from online purchases.” In June, “the nation’s highest court upheld a South Dakota law that allowed the state to apply its sales tax to major online retailers, even if they had no physical presence in the state.” This reversed a 1992 court decision. Source: News Service of Florida; Lloyd Dunkelberger; June 21, 2018; “Florida Affected by Supreme Court’s Internet Sales Tax Ruling”.

Prior Year: 2018 - Payroll: Beginning on January 1, 2018, 18 states and 20 cities / municipalities have raised their minimum wages. For example, Florida's minimum wage went from \$8.10 to \$8.25 per hour. Note: although there is a federal minimum wage, if a state or city is higher, the higher local rate applies!

Reference: the following link will give you the current minimum wage rates for each state..in the United States:  
<http://www.dol.gov/whd/minwage/america.htm>.