

**Federal or State minimum wage and mileage reimbursement
which one do I use?**

Use	Policy		Wage or mileage
Hours for FLSA	Federal or State minimum wage, whichever is higher OAC rule 5101:1-3-12 (J)		State minimum wage
Self-employment hours for OWF work participation	Federal minimum wage OAC rule 5101:1-3-12.1 (B)(5)		Federal minimum wage
FAET hours of participation	Required hours of participation	Federal or State minimum wage, whichever is higher OAC rule 5101:4-3-31(A)(1)	State minimum wage
	FAET exemption (including self-employment)	Federal minimum wage OAC rule 5101:4-3-11(B)(10) OAC rule 5101:4-6-11(D)(E)(F)	Federal minimum wage
	Job quit/reduction in work effort	Federal minimum wage OAC rule 5101:4-3-19 (A)(2)	Federal minimum wage
Self-employment expenses	Federal or state mileage rate, whichever is higher OAC rule 5101:1-3-12.1 (B)(5) OAC rule 5101:4-6-11 (C)(2)(xiii)		Federal mileage reimbursement
Medical expenses	Federal or state mileage rate, whichever is higher OAC rule 5101:4-4-23 (C)(2)(j)		Federal mileage reimbursement

Federal Minimum Wage (as of 7/24/09)-----**\$7.25 per hour**

State of Ohio Minimum Wage (as of 1/1/12)-----**\$7.70 per hour**

Federal mileage reimbursement (as of 7/1/11) ---- **55.5¢ per mile**

State of Ohio mileage reimbursement (as of 5/1/09) ---- **45.0¢ per mile**

Minimum Wage History (TWAG table)

	Prior to 1/1/07	1/1/07	7/24/07	1/1/08	7/24/08	1/1/09	7/24/09	1/1/10	1/1/11	1/1/12
Federal Minimum Wage ¹	\$5.15	\$5.15	\$5.85	\$5.85	\$6.55	\$6.55	\$7.25	\$7.25	\$7.25	\$7.25
State Minimum Wage	\$5.15	\$6.85	\$6.85	\$7.00	\$7.00	\$7.30	\$7.30	\$7.30 ²	\$7.40	\$7.70

Mileage History (TAEP, TFEP & TGEP tables)

	Prior to 1/1/07	1/1/07	1/1/08	5/1/08	7/1/08	1/1/09	5/1/09	1/1/10	1/1/11	7/1/11
Federal Mileage	44.5	48.5	50.5	50.5	58.5	55.0	55.0	50.0	51.0	55.5
State Mileage	30.0	30.0	30.0	50.5	50.5	50.5	45.0	45.0	45.0	45.0

¹ Fair Minimum Wage Act of 2007 amended the Fair Labor Standards Act to increase the federal minimum wage in July 24, 2007; July 24, 2008; and July 24, 2009.

² Increase to the state minimum wage is based on the rate of inflation for 12-month period prior to consumer price index – no increase in January 2010