## Final Paycheck Requirements Chart -- State-by-State

| State    | Final Paycheck Due<br>Involuntary Termination                                                                                                                  | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                                                | Must vacation pay be included?                                                                                                                                                              | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                               | Required state forms?                                                                                                   |
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| Alabama  | Alabama does not have a law addressing payment of wages upon termination of employment. It is recommended that final wages be paid by the next regular payday. |                                                                                                          | No, however if an employer offers vacation time, the employer must inform the employees prior to termination that is their policy not to pay out any unused vacation time upon termination. | no                                                                                                                                                                                                                                                                                                                             | none                                                                                                                    |
| Alaska   | 3 working days (not including weekends & holidays)                                                                                                             | next regular payday that is at least 3 days after employer received the employee's notice of resignation | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so                                 | Yes, employers who fail to pay final wages on time may be required to pay the employee a penalty equaling the employee's regular wage or salary from the lesser of either:  The time of demand to the time of payment.  90 working days                                                                                        | none                                                                                                                    |
| Arizona  | 7 working days or next regular payday, whichever is sooner                                                                                                     | next regular payday                                                                                      | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so                                 | Yes, employers who fail to pay final wages on time are guilty of a petty offense.                                                                                                                                                                                                                                              | Take Care of<br>Unemployment<br>Business by<br>the Internet or<br>Telephone<br>Pamphlet<br>(UIB-1015A)                  |
| Arkansas | 7 days of discharge  NOTE: Effective July 23, 2019, final wages must be paid by the next regularly scheduled payday                                            | next regular payday                                                                                      | Yes, all unused, accrued vacation must be paid when employment ends WHEN an employer provides paid vacation according to an accrual scheme and vacation is earned according to that scheme  | Yes, employers who fail to pay final wages on time may be required to pay the employee a penalty equaling the employee's regular wage or salary from the lesser of either:  • The date of termination to the time of payment.  • 60 days.  However, these penalties do not apply to employees who voluntarily quit employment. | Notice To Employees Form DWS- ARK-237.  If less than 20 employees: • Arkansas Insurance Department (Bulletin # 5- 2009) |

| State      | Final Paycheck Due<br>Involuntary Termination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                                                                                                                                                                                                                                                                     | Must vacation pay be included?                                                                                                          | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Required state forms?                                            |
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| California | At the time and place of termination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | It depends on how much notice was provided by the employee:  • If employee quits without notice, 72 consecutive hours (including weekends);  • If employee gives less than 72 hours advance notice, 72 hours from the time the employee gave notice;  • If employee gave more than 72 hours advance notice, last day of work. | Yes, all unused, accrued vacation must be paid when employment ends.  California does not permit "use it or lose it" vacation policies. | Yes, employers who fail to pay final wages on time may be required to pay the employee a penalty equaling the employee's daily rate of pay for each day the wages remain unpaid from the lesser of either:  The date of termination to the time of payment.  30 calendar days.                                                                                                                                                                                                                                                                                                              | Change in<br>Relationship<br>Pamphlet DE-<br>2320<br>HIPP notice |
| Colorado   | If the employee is terminated:  If the accounting unit is scheduled to be operational pay is due immediately  If the accounting unit is not scheduled to be operational, pay is due no later than 6 hours after the start of the accounting unit's next regular workday,  If the accounting unit is off site, wages must be delivered no later than 24 hours after the start of the accounting unit's next regular workday to one of the following locations:  Delivered to work site/local office  Mailed to last known address | next regular payday  May deliver the final paycheck to work site/local office or mail it to the employees last known address                                                                                                                                                                                                  | Yes, all unused, accrued vacation that is considered "earned and determinable" must be paid when employment ends                        | Yes, if an employer refuses to pay final wages accordance with the law, the employee may send a written demand for the payment.  If the employee's wages are not mailed to the place specified in the demand and postmarked within 14 days after the receipt of the demand, the employer is liable for the wages and a damages penalty of the greater of:  125% of the amount owed up to \$7,500, and 50% of any amount owed over \$7,500; or  up to ten days of compensation.  50% increase in the wages and damages penalty mentioned above, if the employer's failure to pay is willful. | If less than 20 employees:  Colorado Continuation Coverage       |

| State       | Final Paycheck Due<br>Involuntary Termination | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement | Must vacation pay be included?                                                                                                                              | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Required state forms?                                                                                                        |
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| Connecticut | next business day                             | next regular payday                                       | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, if employer fails to pay the Commissioner may collect:  • Full amount of wages with interest of 12% or 2% prime rate established by a Federal Institution.  • Charges can also be enforced by employee or by the Department of Labor for twice the amount including the cost of attorney fees.  The Department of Labor enforce additional penalties per violation.  • The Connecticut wage payment law also provides for criminal penalties, including both imprisonment and fines, against an employer that fails to pay wages in accordance with the wage payment law. | CT Unemployment Separation Package (UC-62T/UC-61)  If less than 20 employees • Connecticut Health Care Continuation Coverage |
| Delaware    | next regular payday                           | next regular payday                                       | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, penalties for failure to comply with wage payment laws include:  • A fine between \$1,000 and \$5,000  • Liquidated damages, if the employer fails to pay wages without any reasonable grounds for dispute in the amount of the lesser of:  • 10% of the unpaid wages for each day after the appropriate payday until payment, except Sundays and legal holidays; or  • unpaid wages.                                                                                                                                                                                     | none                                                                                                                         |

| State                | Final Paycheck Due<br>Involuntary Termination                 | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                   | Must vacation pay be included?                                                                                                                                           | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Required state forms?                                                  |
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| District of Columbia | if employee handles money, then 4 days from date of discharge | next regular payday or 7 days from date of resignation, whichever is sooner | Yes, all unused, accrued vacation must be paid when employment ends UNLESS the employee has knowingly agreed to or signed a policy or contract that denies such payment. | Yes, employers who violate DC wage payment laws are liable for criminal and civil liability as follows:  Criminal Liability An employer may face a penalty of:  • A fine of up to \$10,000.  • Imprisonment for up to six months, but only if the violation was willful or if it was a subsequent violation.  Civil Liability An employer may be liable to the employee for:  • The unpaid wage amount.  • Reasonable attorneys' fees and costs.  • Liquidated damages equal to three times the unpaid wage amount, except a lesser amount (at least equal to the amount of the unpaid wages) may be awarded if the employer proves that:  • the failure to pay was in good faith;  • the employer had reasonable grounds to believe that it did not violate DC minimum wage law;  • the employer promptly paid the full amount of wages claimed to be owed to the employee.  • Equitable relief. | If less than 20 employees:  District of Columbia Continuation Coverage |

| State   | Final Paycheck Due<br>Involuntary Termination                                                                                                                     | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                                                                                 | Must vacation pay<br>be included?                                                                                                                           | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                | Required state forms?                                                                          |
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| Florida | next regular payday                                                                                                                                               | next regular payday                                                                                                                       | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | no                                                                                                                                                                                                                                                                                                                              | If less than 20 employees: • Florida Health Care Insurance Continuation Coverage               |
| Georgia | next regular payday                                                                                                                                               | next regular payday                                                                                                                       | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | no                                                                                                                                                                                                                                                                                                                              | Georgia Separation Notice (DOL- 800)  If less than 20 employees: Georgia Continuation Coverage |
| Hawaii  | immediately, unless<br>circumstances prevent in<br>which case, the next workday                                                                                   | if employee has given one<br>pay period's notice of<br>resignation, must be paid on<br>their final day, otherwise, next<br>regular payday | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, any employer who fails to pay final wages in accordance with the law may be liable to the employee for a sum equal to the amount of unpaid wages and interest at a rate of 6% per year from the date that the wages were due.                                                                                              | none                                                                                           |
| Idaho   | Next regular payday or 10 days, whichever is earlier (not including holidays & weekends).  If the employee requests in writing, must be provided within 48 hours. | Next regular payday or 10 days, whichever is earlier.  If the employee requests in writing, must be provided within 48 hours.             | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, an employer that does not pay all wages due to an employee after termination must pay a penalty in the amount of  • the employee's wages as if the employee had kept working after discharge for 15 days, or  • until the employee is paid in full, whichever is less.  Civil penalties may not be greater than:  • \$750. | none                                                                                           |

| State              | Final Paycheck Due<br>Involuntary Termination                      | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement          | Must vacation pay be included?                                                                                                                                             | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                                                                                                | Required state forms?                                                                                                                       |
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| Idaho<br>continued |                                                                    |                                                                    |                                                                                                                                                                            | \$500, if the full amount is paid before a lien is filed.  If, however, the employee files a wage claim in state court, the employee may also obtain:     The greater of either:     the employee's unpaid wages plus a penalty in the amount of the employee's wages if the employee had kept working after discharge for 15 days or until the employee is paid in full, whichever is less; or damages of three times the unpaid wages still owed.  Attorneys' fees and costs. |                                                                                                                                             |
| Illinois           | immediately, if possible<br>(otherwise, by next regular<br>payday) | immediately, if possible<br>(otherwise, by next regular<br>payday) | Yes, all unused, accrued vacation must be paid when employment ends UNLESS the employer is party to a collective bargaining agreement with a union that provides otherwise | Yes, if an employer's refusal to pay wages is found to be willful, their penalty depends on the amount owed.  Employers who owe:  • \$5,000 or less are guilty of a Class B misdemeanor.  • More than \$5,000 are guilty of a Class A misdemeanor  Each day while any violation continues is a separate and distinct offense. Employers who violate this section again within two years are guilty of a Class 4 felony.  An employer who has been demanded or ordered by the    | Booklet: What every worker should know about Unemployment Insurance  If less than 20 employees:  Illinois Health Care Continuation Coverage |

| State                 | Final Paycheck Due<br>Involuntary Termination | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement | Must vacation pay be included?                                                                                                                                                                                                                                                                                       | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Required state forms? |
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| Illinois<br>continued |                                               |                                                           |                                                                                                                                                                                                                                                                                                                      | Illinois Department of Labor (IDOL) or court to pay wages or final compensation must also pay a non-waivable administrative fee of:  • \$250 to the IDOL if the amount ordered by the IDOL as wages owed is \$3,000 or less.  • \$500 if the amount ordered by the IDOL as wages owed is more than \$3,000, but less than \$10,000.  • \$1,000 if the amount ordered by the IDOL as wages owed is \$10,000+.  An employer that does not pay within 15 calendar days of the demand or within 35 days of an administrative or court order is liable to pay the following portions of the amount owed:  • 20% to the IDOL  • 1% to the employee per calendar day of delay. |                       |
| Indiana               | next regular payday                           | next regular payday                                       | Yes, all unused, accrued vacation must be paid when employment ends OR UNLESS the employer has an "arrangement or policy" that either places a prerequisite on an employee's ability to use the promised vacation time or prevents the employee from using the vacation time after a certain date or period of time. | Yes, employers violating the wage payment laws may be sued in state court and may be required to pay:  The unpaid wages Reasonable court costs and attorneys' fees.  10% fees each day wages remain unpaid Liquidated damages of 2x the amount of wages due, if the court determines that the employer was not acting in good faith.                                                                                                                                                                                                                                                                                                                                    | none                  |

| State    | Final Paycheck Due<br>Involuntary Termination                | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement    | Must vacation pay be included?                                                                                                                              | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                             | Required state forms?                                             |
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| lowa     | next regular payday                                          | next regular payday                                          | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, employers violating the wage payment laws may be sued in state court and may be required to pay:  • •The unpaid wages.  • •Reasonable court costs and attorneys' fees.  In addition, the employer may by subject to a civil money penalty of not more than five hundred dollars per pay period for each violation payable to the State. | If less than 20 employees:  Iowa Continuation Coverage            |
| Kansas   | next regular payday                                          | next regular payday                                          | Yes, all unused, accrued vacation must be paid when employment ends UNLESS the employer has a policy or agreement that states otherwise                     | Yes, employers who fail to pay final wages on time may be required to pay a penalty equaling the lesser of:  The fixed amount of 1% of the unpaid wages for each day, except Sunday and legal holidays, this failure continues beginning on the 9th day after payment is required plus interest. OR  100% of the unpaid wages plus interest. | If less than 20 employees:  • Kansas Health Continuation Coverage |
| Kentucky | next payday or 14 days after termination, whichever is later | next payday or 14 days after termination, whichever is later | Employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so     | Yes, an employer who violates this statute:  • May be assessed a civil penalty of between \$100 and \$1,000 for each offense.  • Must make full payment to the employee for the violation.  Each failure to pay an employee the wages due is a separate offense.                                                                             | If less than 20 employees • Kentucky Continuation Coverage        |

| State     | Final Paycheck Due<br>Involuntary Termination                           | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement               | Must vacation pay be included?                                                                                                                                                                                                                              | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                  | Required state forms?                                                                                                                                                                                       |
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| Louisiana | next regular payday or 15 days after termination, whichever is first    | next regular payday or 15 days after termination, whichever is first    | Yes, all unused, accrued vacation must be paid when employment ends                                                                                                                                                                                         | Yes, an employee who files a successful suit to recover unpaid wages can also receive a penalty in the amount of the lesser of either:  90 days of wages at the employee's daily rate of pay. Wages at the final rate of pay from the time the employee demands payment until the employer pays the unpaid wages. | If separated for cause may complete:  • Separation Notice Alleging Disqualification  • Worker's Information for Filing an Unemployment Claim  If less than 20 employees:  • Louisiana Continuation Coverage |
| Maine     | next payday, or within 2 weeks of in person demand, whichever is sooner | next payday, or within 2 weeks of in person demand, whichever is sooner | Yes, all unused, accrued vacation must be paid when employment ends UNLESS the employer has a policy or agreement that states otherwise                                                                                                                     | Yes, employers that fail to pay wages due are liable for:  • A fine between \$100 and \$500 for each violation of the wage payment laws.  • Unpaid wages with interest.  • Liquidated damages equal to twice the amount of unpaid wages.  • Court costs.  • Attorneys' fees.  • Injunctive relief.                | Must provide written notice of reason for termination.  Notice to Employee as to Change in Relationship  If less than 20 employees:  Maine Continuation Coverage                                            |
| Maryland  | next regular payday                                                     | next regular payday                                                     | Yes, all unused, accrued vacation must be paid when employment ends UNLESS the employer has a written policy stating that accrued, unused vacation will not be paid out at termination AND the employer has informed its employees of the policy in writing | Yes, if wages are withheld and there is no bona fide dispute whether they are due, a court may award the employee:  • An amount not exceeding three times the wages due.  • Reasonable counsel fees.  • Costs.                                                                                                    | If less than 20 employees:  • Maryland Continuation Coverage                                                                                                                                                |

| State         | Final Paycheck Due<br>Involuntary Termination | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                                   | Must vacation pay be included?                                                                                                                              | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Required state forms?                                                                                             |
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| Massachusetts | On the day of discharge                       | The following regular pay day or (if there is not a regular payday) the following Saturday. | Yes, all unused, accrued vacation must be paid when employment ends                                                                                         | Yes, employers who fail to make payments as required may be:  • Subject to fines up to \$50,000.  • Imprisonment up to two years.  • Both fines and imprisonment.  • Liable to an employee in a civil action for treble damages.                                                                                                                                                                                                                                                                                                                                                         | Report status change  State Unemployment Insurance Brochure If less than 20 employees:  • MA Mini- COBRA Coverage |
| Michigan      | next regular payday                           | next regular payday                                                                         | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, an employee who believes his employer violated the wage payment laws may file a written complaint with the Wage and Hour Division and an employer that violates the WFBA can be held liable for:  • The amount of wages withheld.  • Fringe benefits due to the employee.  • A 10% penalty on withheld wages and fringe benefits.  • Attorneys' fees and hearing and transcript costs.  • A civil penalty of up to \$1,000.  In addition, if the violation is flagrant or repeated, the employer is liable for exemplary damages of up to twice the amount of wages or benefits due | none                                                                                                              |

| State       | Final Paycheck Due<br>Involuntary Termination                                                      | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                                                                                                                                                                                                                                                                                    | Must vacation pay be included?                                                                                                                              | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Required state forms?                                                                                                                                                                              |
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| Minnesota   | immediately or within 24 hours upon employee's demand for additional payments or commissions.      | next regular payday, except where  a collective bargaining agreement provides otherwise.  2) the next scheduled payday is in less than 5 calendar days, then the employer may have until the 2nd payday as long as it is not more than 20 calendar days after the last day of employment.  3) Migrant & transitory workers have other rules. | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, employers also can incur a penalty of one day's average earnings, up to a maximum of 15 days, plus attorneys' fees, if they fail to promptly pay wages:  • •Within 24 hours of demand by an involuntarily terminated employee  • Timely after demand by an employee who voluntarily resigned  However, if the employer disputes the amounts of wages or commissions claimed by the employee, and the employer makes a legal tender of the amount that the employer in good faith claims to be due, the employer is not liable for penalties unless the employee recovers a greater sum than the amount tendered in an action brought in court. | Upon request within 15 days of involuntary termination, must provide written reason:  Notice to Employee as to Change in Relationship.  If less than 20 employees: Minnesota Continuation Coverage |
| Mississippi | Mississippi does not have a law<br>upon termination of employmer<br>wages be paid by the next regu | nt. It is recommended that final                                                                                                                                                                                                                                                                                                             | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, any employer that violates the wage payment law is guilty of a misdemeanor and liable for fines of between \$25 and \$250 for each offense. Each day's violation constitutes a separate offense.                                                                                                                                                                                                                                                                                                                                                                                                                                               | If less than 20 employees:  • Mississippi Continuation Coverage                                                                                                                                    |

| State    | Final Paycheck Due<br>Involuntary Termination                                                                                                                                                                                   | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                         | Must vacation pay be included?                                                                                                                              | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                          | Required state forms?                                                                                                                                                                                  |
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| Missouri | immediately                                                                                                                                                                                                                     | next regular payday                                                               | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, employers must pay a penalty if they do not pay terminated employees who have made a written request to have wages sent to a different station or office within seven days.  The penalty amount is wages due to former employees starting from the termination date up to 60 days after termination. | For individual employed 90+ days, yes, upon written request within 1 year of termination.  Notice to Employee as to Change in Relationship  If less than 20 employees:  Missouri Continuation Coverage |
| Montana  | within 4 hours or by the end of the business day (whichever occurs first) unless the employer has a written policy to delay the payment (no longer than the next payday or within 15 days of dismissal, whichever occurs first) | next regular payday or within<br>15 days of separation,<br>whichever occurs first | Yes, all unused, accrued vacation must be paid when employment ends                                                                                         | Yes, an employer that fails to pay wages owed to an employee when due is guilty of a misdemeanor and may be assessed a penalty payable to the employee in an amount up to 110% of the wages due and unpaid in addition to the unpaid wages                                                                | Upon Request<br>Statement of<br>Reasons                                                                                                                                                                |
| Nebraska | next regular payday or within 2 weeks of termination, whichever is earlier                                                                                                                                                      | next regular payday or within 2 weeks of termination, whichever is earlier        | Yes, all unused, accrued vacation must be paid when employment ends                                                                                         | Yes, employers violating the wage payment laws may be liable for:  Unpaid wages.  Court costs and attorneys' fees of not less than 25% of all the unpaid wages.  Additional fees for appealed cases.  Additional damages may also be recovered from the employer for a willful violation of the law       | Dismissal letter upon request only for employees of a public service corporations or a contractor of the state.  If less than 20 employees:  Nebraska Continuation Coverage                            |

| State            | Final Paycheck Due<br>Involuntary Termination | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                                        | Must vacation pay be included?                                                                                                                              | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                       | Required state forms?                                                                                                   |
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| Nevada           | immediately                                   | next payday or 7 days after resignation                                                          | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, if an employer fails to pay final wages to an employee who voluntarily resigns or is involuntarily terminated, a penalty accrues in the amount of the employee's wages which would have been earned during the lesser of:  The period from the date of termination or resignation until the wages are paid.  30 days.  In addition, employees have a statutory lien for wages until they are paid | State Unemployment Notice  Letter of Separation Upon Request  If less than 20 employees, • Nevada Continuation Coverage |
| New<br>Hampshire | 72 hours                                      | 72 hours (if employee gave at least 1 pay period's notice) or next regular payday (if no notice) | Yes, all unused, accrued vacation must be paid when employment ends UNLESS the employer has a policy or agreement that states otherwise                     | Yes, employers that violate the wage payment laws by failing to pay employees within the required timeframe may face:  • Criminal misdemeanor charges.  • A wage claim by the employee where the employee can recover  • Liquidated damages.  • Attorneys' fees.                                                                                                                                       | If less than 20 employees:  New Hampshire Continuation Coverage                                                         |
| New Jersey       | next regular payday                           | next regular payday                                                                              | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, an employer who knowingly and willfully fails to pay wages owed to an employee in the prescribed time may be:  • Guilty of a disorderly person offense.  • Subject to  • A \$100 to \$1,000 fine or imprisonment of 10 to 90 days, or both, for the first violation.                                                                                                                              | Instruction for Claiming Unemployment Benefits (BC-6)  If less than 20 employees:  New Jersey Continuation Coverage     |

| State                   | Final Paycheck Due<br>Involuntary Termination                             | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement | Must vacation pay be included?                                                                                                                                                                                                | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Required state forms?                                                                                                                                                                          |
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| New Jersey<br>continued |                                                                           |                                                           |                                                                                                                                                                                                                               | <ul> <li>A \$500 to \$1,000 fine or imprisonment of 10 to 100 days, or both, for subsequent violations.</li> <li>Assessed administrative penalties up to: <ul> <li>\$250 for the first violation;</li> <li>\$500 for each subsequent violation.</li> </ul> </li> </ul>                                                                                                                                                                                                                     |                                                                                                                                                                                                |
| New Mexico              | 5 days (for fixed pay) 10 days<br>(commission, variable, or<br>other pay) | next payday                                               | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so                                                                   | Yes, if an employer fails to pay wages or compensation within the proper time limits, the employee's wages and compensation will continue from the date of discharge until paid at the same rate the employee received at the time of discharge.  However, wages do not continue to accrue after the 60th day following the discharge                                                                                                                                                      | If less than 20 employees:  New Mexico Continuation Coverage                                                                                                                                   |
| New York                | next regular payday                                                       | next regular payday                                       | No, employers are not required to payout unused accrued vacation on termination PROVIDED THAT the employer has notified the employee in writing (or through a posted notice) that it does not payout vacation at termination. | Yes, an employer who fails to pay wages or compensation within the proper time limits is subject to criminal penalties and fines as follows:  • First offense guilty of a misdemeanor and upon conviction shall be either fined between \$500 and \$20,000 or imprisoned for no more than one year  • Second (or more) offense within 6 years guilty of a felony and upon conviction shall either be fined \$500 and \$20,000 or imprisoned for no more than one year and one day, or both | Record of Employment (IA 12.3)  Notice citing the date benefits cease:  Notice to Employee as to Change in Relationship  If less than 20 employees:  Notice for New York Continuation Coverage |

| State                 | Final Paycheck Due<br>Involuntary Termination                | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement    | Must vacation pay be included?                                                                                                                                                                                                                                                                                                                                                                    | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                                                                                                | Required state forms?                                                       |
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| New York<br>continued |                                                              |                                                              |                                                                                                                                                                                                                                                                                                                                                                                                   | In addition, the New York State Department of Labor may impose a penalty up to \$3,000 for each frequency of pay violation regarding each separate worker on each separate payday                                                                                                                                                                                                                                                                                               |                                                                             |
| North Carolina        | next regular payday                                          | next regular payday                                          | No, employers are not required to payout unused accrued vacation on termination PROVIDED THAT the employer has notified the employee in writing (or through a posted notice) that it does not payout vacation at termination                                                                                                                                                                      | Yes, employers who fail to pay wages when due are liable for:  • All unpaid wages.  • Interest.  • Liquidated damages equal to unpaid wages.                                                                                                                                                                                                                                                                                                                                    | If less than 20 employees:  Notice for North Carolina Continuation Coverage |
| North Dakota          | next regular payday                                          | next regular payday                                          | Yes, all unused, accrued vacation must be paid when employment ends UNLESS the employee voluntarily resigns AND (1) the employer notified the employee that accrued vacation would not be paid upon voluntary termination; AND (2) the employee has been employed for less than one year; AND (3) the employee gave the employer less than 5 days written or verbal notice of his/her resignation | Yes, employers who fail to pay wages when due are liable for:  Interest on unpaid wages from the date wages are due until payment is made in full.  An amount equal to:  double the employee's unpaid wages if the employer was liable for two previous wage claims in the year before the date the wages are due; or  three times the employee's unpaid wages if the employer was liable for three or more previous wage claims in the year before the date the wages are due. | Notice for<br>North<br>Dakota<br>Continuation<br>Coverage                   |
| Ohio                  | next regular payday or within<br>15 days; whichever is first | next regular payday or within<br>15 days; whichever is first | No, employers are not required to payout unused accrued vacation on termination PROVIDED THAT the employer has notified the employee in                                                                                                                                                                                                                                                           | Yes, employers are liable, as liquidated damages, for 6% of the amount of a claim still unpaid or \$200, whichever is greater, if wages remain unpaid for                                                                                                                                                                                                                                                                                                                       | If less than 20 employees:  Notice for Ohio Continuation Coverage           |

| State             | Final Paycheck Due<br>Involuntary Termination | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                                     | Must vacation pay be included?                                                                                                                                                                                               | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                                                   | Required state forms?                                                 |
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| Ohio<br>continued |                                               |                                                                                               | writing (or through a posted notice) that it does not payout vacation at termination                                                                                                                                         | <ul> <li>30 days beyond the regularly scheduled payday.</li> <li>60 days past the filing of a claim where there is no applicable regularly scheduled payday.</li> <li>60 days past the date of agreement, award, or other act making wages payable.</li> <li>Violations are considered a first-degree misdemeanor</li> </ul>                                                                                                       |                                                                       |
| Oklahoma          | next regular payday                           | next regular payday                                                                           | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so                                                                  | Yes, if payment following termination is not timely made, the employer is liable to the employee, in addition to unpaid wages, for the lesser of:  • Liquidated damages equaling 2% of the unpaid wages for each day the wages remain unpaid.  • An amount equal to the unpaid wages.                                                                                                                                              | If less than 20 employees:  Notice for Oklahoma Continuation Coverage |
| Oregon            | end of next business day                      | immediately if 48 hours' notice is given, otherwise 5 days or next payday, whichever is first | No, employers are not required to payout unused accrued vacation on termination PROVIDED THAT the employer has notified the employee in writing (or through a posted notice) that it does not payout vacation at termination | Yes, an employer that willfully fails to pay final wages due on termination is liable for penalty wages for every day the employee remains unpaid, up to a maximum of 30 days. The penalty is calculated at 8 hours per day times the employee's regular hourly rate.  The employer will not be penalized if it pays the employee estimated wages and makes up any loss within 5 days after the employee submits his time records. | If less than 20 employees:  Notice for Oregon Continuation Coverage   |

| State        | Final Paycheck Due<br>Involuntary Termination                                            | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                                | Must vacation pay be included?                                                                                                                              | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Required state forms?                                                     |
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| Pennsylvania | next regular payday                                                                      | next regular payday                                                                      | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, employers who fail to pay wages when due are liable for criminal and civil penalties:  Criminal Liability  Employers may be fined up to \$300 or imprisoned for up to 90 days, or both, for each offense.  Civil Liability The employee is entitled to claim as liquidated damages the greater of:  25% of the total amount of wages due.  \$500.                                                                                                                                                         | If less than 20 employees:  Notice for Pennsylvania Continuation Coverage |
| Rhode Island | next regular payday or 24 hours if due to business closing or business move out of state | next regular payday or 24 hours if due to business closing or business move out of state | Yes, all unused, accrued vacation must be paid when employment ends for employees who have worked for the employer for more than 1 year                     | Yes, employers failing to pay wages due may be liable for  • Unpaid wages.  • Compensatory damages up to twice the amount of unpaid wages or benefits due.  • Equitable relief, including reinstatement of the employees with benefits and seniority rights.  • Reasonable attorneys' fees and court costs.  In addition, employers may also face misdemeanor criminal charges punishable by either or both of the following:  • A fine of at least \$400 for each offense.  • Up to one year of imprisonment. | If less than 20 employees:  Notice for Continuation Coverage              |

| State          | Final Paycheck Due<br>Involuntary Termination                                                                                                                      | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                                                                                                          | Must vacation pay be included?                                                                                                                                                                                               | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Required state forms?                                        |
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| South Carolina | 48 hours or next regular payday (not to exceed 30 days)                                                                                                            | 48 hours or next regular payday (not to exceed 30 days)                                                                                                            | No, employers are not required to payout unused accrued vacation on termination PROVIDED THAT the employer has notified the employee in writing (or through a posted notice) that it does not payout vacation at termination | Yes, the South Carolina Department of Labor, Licensing and Regulation may assess civil penalties of up to \$100 for each violation of the payment provisions  In addition, employees may file suit to enforce their rights under the Payment of Wages Act and may recover, in the discretion of the court, treble damages, costs, and attorneys' fees.  Finally, sales representatives may file suit to enforce their rights and may be entitled to:  All commissions due under the agreement.  Punitive damages not to exceed three times the amount of commission due.  Attorneys' fees and costs | If less than 20 employees:  Notice for Continuation Coverage |
| South Dakota   | next regular payday  Employers may withhold the final paycheck until all company property is returned (however, consult with an HR Professional before doing this) | next regular payday  Employers may withhold the final paycheck until all company property is returned (however, consult with an HR Professional before doing this) | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so                                                                  | Yes, employers failing to pay wages due may be liable for:  • Damages of double the amount of wages owed, if the employer acted oppressively, fraudulently or maliciously  • Costs and reasonable attorneys' fees if the action for wages brought in a small claims court is removed to magistrate court                                                                                                                                                                                                                                                                                            | If less than 20 employees:  Notice for Continuation Coverage |

| State                     | Final Paycheck Due<br>Involuntary Termination                                                                           | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                                                               | Must vacation pay be included?                                                                                                                              | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                            | Required state forms?                                                            |
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| South Dakota<br>continued |                                                                                                                         |                                                                                                                         |                                                                                                                                                             | In addition, an employer commits a Class 2 misdemeanor if it:  Intentionally refuses to pay wages due.  Falsely denies either that the wages are due or the amount that is due, with the intent to:  Obtain a discount on the wages owed; or Annoy, harass, oppress, hinder, delay, or defraud the employee |                                                                                  |
| Tennessee                 | next regular payday not to exceed 21 days                                                                               | next regular payday not to exceed 21 days                                                                               | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, violations of Tennessee's wage payment laws are Class B misdemeanors, punishable by a fine between \$100 and \$500.  Willful violations may be subject to a civil penalty between \$500 and \$1,000.                                                                                                   | Separation Notice.  If less than 20 employees:  Notice for Continuation Coverage |
| Texas                     | 6 days                                                                                                                  | next regular payday                                                                                                     | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, if the Texas Workforce<br>Commission determines that<br>an employer acted in bad<br>faith by not paying wages as<br>required by law, an<br>administrative penalty equal<br>to the wages claimed or<br>\$1,000, whichever is less,<br>may be assessed.                                                  | If less than 20 employees:  Notice for Continuation Coverage                     |
| Utah                      | 24 hours unless the employee is a sales agent earning commissions (wages are determined after an audit or verification) | 24 hours unless the employee is a sales agent earning commissions (wages are determined after an audit or verification) | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, employers failing to pay wages to a discharged employee within 24 hours of the employee's written demand must pay the daily rate of pay for each day the wages are unpaid, up to a maximum of 60 days from the date of discharge.                                                                      | If less than 20 employees:  Notice for Continuation Coverage                     |

| State             | Final Paycheck Due<br>Involuntary Termination | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                     | Must vacation pay be included?                                                                                                                              | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Required state forms?                                        |
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| Utah<br>continued |                                               |                                                                               |                                                                                                                                                             | However, an employee who has not made a written demand is not entitled to any penalty.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                              |
| Vermont           | 72 hours                                      | next regular payday, if there is no regular payday, then the following Friday | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, employers failing to pay wages due may be liable for:  • Unpaid wages.  • If the failure to pay is willful, additional damages up to twice the amount of unpaid wages.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | If less than 20 employees:  Notice for Continuation Coverage |
| Virginia          | next regular payday                           | next regular payday                                                           | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, employers that fail to make required wage payments may be liable for:  • All wages due.  • 8% interest, accruing from the date that wages were due.  Employers that, with intent to defraud, knowingly fail to pay required wages face a civil penalty of at most \$1,000 for each violation  Employers that willfully and with intent to defraud fail to pay required wages face:  • Class 1 misdemeanor charges, if the wages earned and unpaid are less than \$10,000.  • Class 6 misdemeanor charges, if:  • the employer failed to pay wages of \$10,000 or more; or  • it is the employer's second or subsequent conviction for non-payment of wages. | If less than 20 employees  Notice for Continuation Coverage  |

| State         | Final Paycheck Due<br>Involuntary Termination                                                                                                                                                                                                                                                                                                                                                                                                                                      | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement                                                                             | Must vacation pay be included?                                                                                                                              | Penalties for Failure to Comply?                                                                                                                                                                                                                                                                                                    | Required state forms?                                        |
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| Washington    | next regular payday                                                                                                                                                                                                                                                                                                                                                                                                                                                                | next regular payday                                                                                                                   | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, employers that fail to make required wage payments may:  • Face misdemeanor criminal charges  • Be liable for:  o attorneys' fees  o owed wages or salary  o double damages for willful violations                                                                                                                             | none                                                         |
| West Virginia | next regular payday                                                                                                                                                                                                                                                                                                                                                                                                                                                                | next regular payday                                                                                                                   | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, employers that fail to make required wage payments may be liable for a penalty of two times the unpaid wages as liquidated damages for violation.  In addition, corporate officers are potentially liable on a personal basis                                                                                                  | If less than 20 employees:  Notice for Continuation Coverage |
| Wisconsin     | no later than the earlier of  the next regular payday, or  the date not more than 31 days after the employee earned his or her wages.  However, final pay is required within 24 hours if the termination from employment is due to  the employer merging, liquidating, or otherwise disposing of the business;  the employer ceasing business operations in whole or in part; or  the employer relocating all or part of the business to another area within or outside the state. | no later than the earlier of  the next regular payday, or  the date not more than 31 days after the employee earned his or her wages. | No, employers are not required to payout unused accrued vacation on termination UNLESS they have a policy, agreement or an established practice of doing so | Yes, penalties for failure to comply with wage payment laws include:  • Back pay for unpaid wages and overtime.  • Increased wages of at most 50% or 100% of the wages due, unless the employer shows undue hardship.  • Attorneys' fees  • Fine of up to \$500.  • Imprisonment of up to 90 days.  • Both a fine and imprisonment. | If less than 20 employees  Notice for Continuation Coverage  |

| State   | Final Paycheck Due<br>Involuntary Termination | Final Paycheck Due<br>Voluntary<br>Resignation/Retirement | Must vacation pay be included?                                                                                                                                                                                               | Penalties for Failure to Comply?                                                                                                                                            | Required state forms?                                        |
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| Wyoming | next regular payday                           | next regular payday                                       | No, employers are not required to payout unused accrued vacation on termination PROVIDED THAT the employer has notified the employee in writing (or through a posted notice) that it does not payout vacation at termination | Yes, employers willfully violating their obligation to pay wages owed to departing employees are guilty of a misdemeanor and fined between \$500 and \$750 for each offense | If less than 20 employees:  Notice for Continuation Coverage |

The above information is a summary providing guidance on the key aspects of the law. Federal and state laws are more complex than presented here. This information is simplified for the sake of brevity and is not intended to be a substitute for legal advice. This information is provided with the understanding that (1) the author and publisher are not rendering legal advice and (2) this information is not a substitute for the advice of competent legal counsel. For more information, please contact a human resource professional or an employment law attorney.