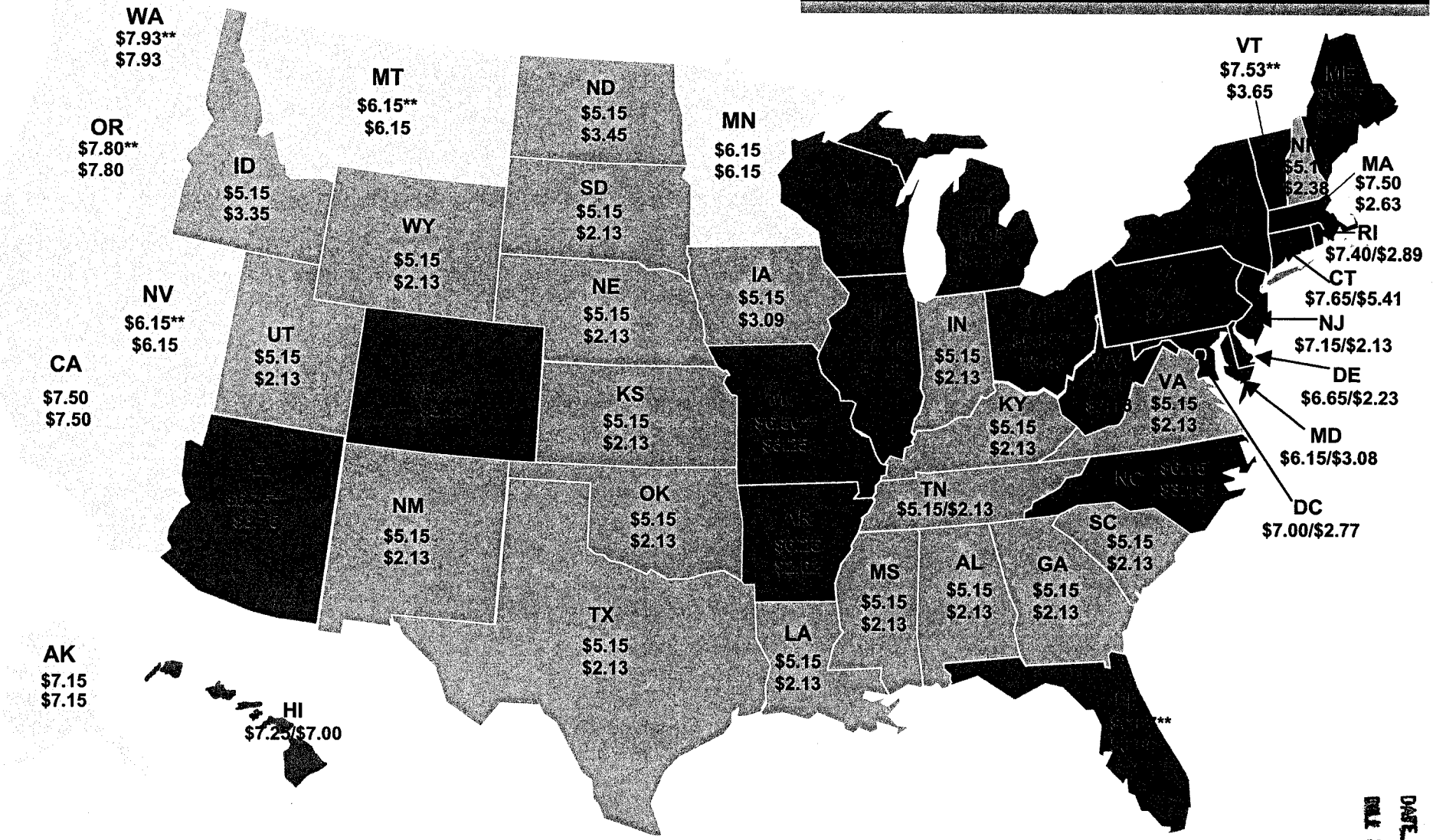
STATE MINIMUM WAGE

As of March 15, 2007



States without tip credit

States with minimum wage/tip credit

States with minimum wage rates that exceed the Federal rate

State with no tip credit and with minimum wage rates that exceed the Federal rate

* West Virginia's minimum wage is only subject to state government workers and small businesses (with 6 or less employees) who do not accept credit cards (interstate commerce). All other businesses defer to the federal standard.

** These states increase their minimum wage rates yearly.

Senate Taxation
EXHIBIT NO. 9
DATE 3-23-07
BILL NO. HB-492