



Pennsylvania Compensation Rating Bureau

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PENNSYLVANIA TEST AUDIT PROGRAM

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The auditor should verify if all employees wages equal or exceed the regular federal minimum wage. If not the following adjustments should be made assuming the current minimum hourly wage for a waitress is included.

1. Determine the average number of full time and normal work week hours.
35 hour week X (difference of federal minimum wage and waitress minimum wage) X number of waitresses X 52 weeks.
2. Determine the average number of part-time waitresses and normal work week hours.
Number of hours X (difference of federal minimum wage and waitress minimum wage) X number of waitresses X 52 weeks.

The combination of the two items above would provide a reasonable adjustment to minimum wage.

The federal minimum wages are as follows:

Effective	Regular	Waitresses
01/01/91	\$3.80	\$2.09
03/31/91	\$4.25	\$2.13
10/1/96	4.75	
9/1/97	5.15	