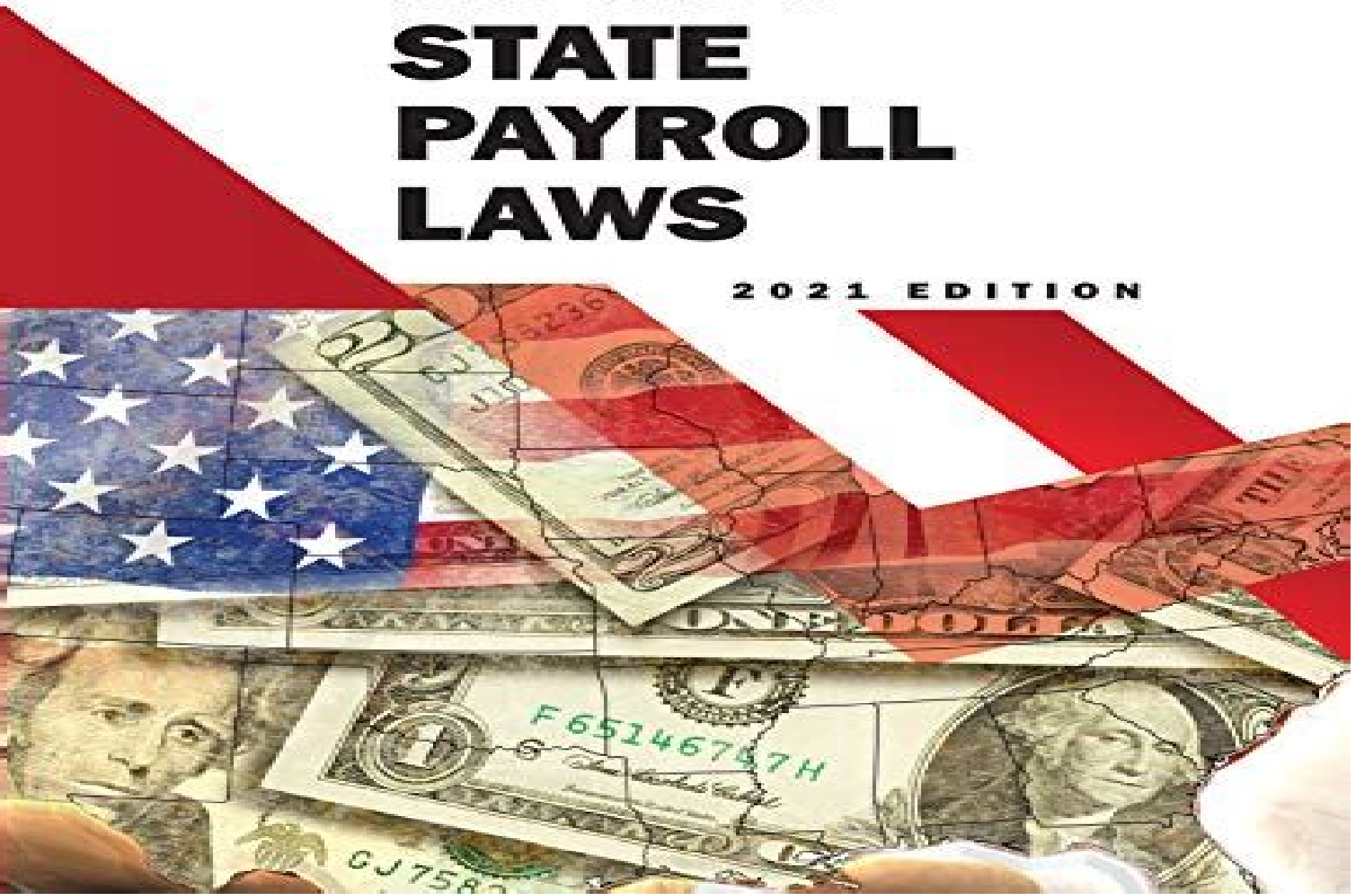


AMERICAN PAYROLL ASSOCIATION

# APA'S GUIDE TO **STATE PAYROLL LAWS**

2021 EDITION



# Guide To State Payroll Laws 2013

**Robert K Robinson, Geralyn McClure  
Franklin**



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