



2026 W-4MN, Minnesota Employee Withholding Certificate

Employees

Complete Form W-4MN so your employer can withhold the correct Minnesota income tax from your pay. Consider completing a new Form W-4MN each year and when your personal or financial situation changes. If no Form W-4MN is in effect, the number of withholding allowances claimed will be zero.

First Name and Initial	Last Name	Social Security Number
Permanent Address		Marital Status (Check one): <input type="checkbox"/> Single; Married, but legally separated; or Spouse is a nonresident alien <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate
City	State ZIP Code	

Complete Section 1 OR Section 2, then sign the bottom and give the completed form to your employer.

Section 1 — Determining Minnesota Allowances

- A** Enter "1" if no one else can claim you as a dependent **A** _____
- B** Enter "1" if any of the following apply: **B** _____
 - You are single and have only one job
 - You are married, have only one job, and your spouse does not work
 - Your wages from a second job or your spouse's wages are \$1500 or less
- C** Enter "1" if you are married, or enter "0" if you are married and have either a working spouse or more than one job. *(Entering "0" may help you avoid having too little tax withheld.)* . **C** _____
- D** Enter the number of dependents you will claim on your tax return. **D** _____
- E** Enter "1" if you will use the filing status Head of Household *(see instructions)*. **E** _____
- F** Add steps A through E. If you plan to itemize deductions on your 2026 Minnesota income tax return, you may also complete the Itemized Deductions and Additional Income Worksheet. . . . **F** _____

1 Minnesota Allowances. Enter Step F from Section 1 above or Step 10 of the Itemized Deductions Worksheet **1** _____

2 Additional Minnesota withholding you want deducted for each pay period *(see instructions)* **2** \$ _____

Section 2 — Exemption From Minnesota Withholding

Complete Section 2 if you claim to be exempt from Minnesota income tax withholding *(see Section 2 instructions for qualifications)*. If applicable, check one box below to indicate why you believe you are exempt:

- A** I meet the requirements and claim exempt from both federal and Minnesota income tax withholding.
- B** Even though I did not claim exempt from federal withholding, I claim exempt from Minnesota withholding, because:
 - I had no Minnesota income tax liability last year.
 - I received a refund of all Minnesota income tax withheld.
 - I expect to have no Minnesota income tax liability this year.
- C** All of these apply:
 - My spouse is a military service member assigned to a military location in Minnesota.
 - My domicile (legal residence) is in another state.
 - I am in Minnesota solely to be with my spouse. My state of domicile is _____.
- D** I am an American Indian that resides and works on a reservation for which I am enrolled *(see instructions)*.
 Enter the reservation name: _____
 Enter your Certificate of Degree of Indian Blood (CDIB)/Enrollment number: _____
- E** I am a member of the Minnesota National Guard or an active-duty U.S. military member and claim exempt from Minnesota withholding on my military pay.
- F** I receive a military pension or other military retirement pay as calculated under U.S. Code, title 10, sections 1401 through 1414, 1447 through 1455, and 12733, and I claim exempt from Minnesota withholding on this retirement pay.

I certify that all information provided in Section 1 OR Section 2 is correct. I understand there is a \$500 penalty for filing a false Form W-4MN.

Employee's Signature	Date	Daytime Phone Number
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Employees: Give the completed form to your employer.

Employers

See the employer instructions to determine if you must send a copy of this form to the Minnesota Department of Revenue. If required, enter your information below and mail this form to the address in the instructions. Incomplete forms are considered invalid. We may assess a \$50 penalty for each required Form W-4MN not filed with us. Keep a copy for your records.

Name of Employer	Minnesota Tax ID Number	Federal Employer ID Number (FEIN)
Address	City	State ZIP Code

Form W-4MN Instructions for Employees

Complete this form for your employer to calculate the amount of Minnesota income tax to be withheld from your pay.

When must I complete Form W-4MN?

Complete Form W-4MN if any of these apply:

- You begin employment.
- You change your filing status.
- You reasonably expect to change your filing status in the next calendar year.
- Your personal or financial situation changes.
- You claim exempt from Minnesota withholding (see Section 2 instructions for qualifications).

If you have not had sufficient Minnesota income tax withheld from your wages, we may assess penalty and interest when you file your state income tax return.

Note: Your employer may be required to submit a copy of your Form W-4MN to the Minnesota Department of Revenue. You may be subject to a \$500 penalty if you provide a false Form W-4MN.

You must enter your Social Security Number for this Form W-4MN to be valid.

What if I have completed federal Form W-4?

If you completed a 2026 Form W-4, you must complete Form W-4MN to determine your Minnesota withholding allowances.

What if I am exempt from Minnesota withholding?

If you claim exempt from Minnesota withholding, complete only Section 2 of Form W-4MN and sign and date the form to validate it. If you complete Section 2, you must complete a new Form W-4MN by February 15 in each following year in which you claim an exemption from Minnesota withholding.

You cannot claim exempt from withholding if all of these apply:

- Another person can claim you as a dependent on their federal tax return.
- Your annual income exceeds \$1,300.
- Your annual income includes more than \$350 of unearned income.

If you do not complete a new Form W-4MN to claim exempt from Minnesota withholding by February 15, your employer will withhold tax as if your filing status is single with zero withholding allowances.

What if I am a nonresident alien for U.S. income taxes?

If you are a nonresident alien, you are not allowed to claim exempt from withholding. You will check the single box for marital status regardless of your actual marital status and may enter one personal allowance on Step A of Section 1. Enter zero on steps B, C, and E of Section 1.

If you are resident of Canada, Mexico, South Korea, or India, and are allowed to claim dependents, enter the number of dependents on Step D.

Section 1 — Minnesota Allowances Worksheet

Complete Section 1 to find your allowances for Minnesota withholding tax. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

If you expect to owe more income tax for the year than will be withheld, you can claim fewer allowances or request additional Minnesota withholding from your wages. Enter the amount of additional Minnesota income tax you want withheld on line 2 of Section 1.

Nonwage Income

Consider making estimated payments if you have a large amount of “nonwage income.” Nonwage income (other than tax-exempt income) includes interest, dividends, net rental income, unemployment compensation, gambling winnings, prizes and awards, hobby income, capital gains, royalties, and partnership income.

Two Earners or Multiple Jobs

If your spouse works or you have more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4MN. Usually, your withholding will be more accurate when all allowances are claimed on the Form W-4MN for the highest paying job and zero allowances are claimed on the others.

Head of Household Filing Status

You may claim Head of Household as your filing status if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependents. Enter “1” on Step E if you may claim Head of Household as your filing status on your tax return.

What if I itemize deductions on my Minnesota return or have other nonwage income?

Use the Itemized Deductions and Additional Income Worksheet to find your Minnesota withholding allowances. Complete Section 1 on page 1, then follow the steps in the worksheet on the next page to find additional allowances.

Itemized Deductions and Additional Income Worksheet

- 1 Enter an estimate of your 2026 Minnesota itemized deductions. For 2026, you may have to reduce your itemized deductions if your income is over \$244,500 (\$183,350 for Married Filing Separately).....
- 2 Enter one of the following based on your filing status:
 - a. \$30,600 if Married Filing Jointly
 - b. \$23,000 if Head of Household
 - c. \$15,300 if Single or Married Filing Separately
- 3 Subtract step 2 from step 1. If zero or less, enter 0
- 4 Enter an estimate of your 2026 additional standard deduction (from page 11 of the Form M1 instructions).....
- 5 Add steps 3 and 4
- 6 Enter an estimate of your 2026 taxable nonwage income
- 7 Subtract step 6 from step 5. If zero, enter 0. If less than zero, enter the amount in parentheses.....
- 8 Divide the amount on step 7 by \$5,300. If a negative amount, enter in parentheses. Do not include fractions
- 9 Enter the number on step F of Section 1 on page 1
- 10 Add step 8 and 9 and enter the total here. If zero or less, enter 0. Enter this amount on line 1 of page 1.

Section 2 — Minnesota Exemption

Your employer will not withhold Minnesota taxes from your pay if you are exempt from Minnesota withholding. You cannot claim exempt from withholding if all of these apply:

- Another person can claim you as a dependent on their federal tax return.
- Your annual income exceeds \$1,300.
- Your annual income includes more than \$350 of unearned income.

Box A

Check box A of Section 2 to claim exempt if all of these apply:

- You meet the requirements to be exempt from federal withholding.
- You had no Minnesota income tax liability in the prior year and received a full refund of Minnesota tax withheld.
- You expect to have no Minnesota income tax liability for the current year.

Box B

Check box B of Section 2 if you are not claiming exempt from federal withholding, but meet the second and third requirements for box A.

Box C

Check box C in Section 2 to claim exempt if all of these apply:

- You are the spouse of a military member assigned to duty in Minnesota.
- You and your spouse are domiciled in another state.
- You are in Minnesota solely to be with your active-duty military spouse member.

Boxes D-F

If you receive income from the following sources, it is exempt from Minnesota withholding. Your employer will not withhold Minnesota tax from that income when you check the appropriate box in Section 2.

- **Box D:** You receive wages as a member of an American Indian tribe living and working on the reservation of which you are an enrolled member. Enter the name of your reservation and your Certificate of Degree of Indian or Alaskan Blood (CDIB) number/enrollment number. **Members of the Minnesota Chippewa Tribe** can exclude income regardless of which Minnesota Chippewa Tribe reservation you live and work on. This affects members of these tribes:
 - Mille Lacs
 - Nett Lake (Bois Forte)
 - Fond du Lac
 - Leech Lake
 - White Earth
 - Grand Portage
- **Box E:** You receive wages for Minnesota National Guard (MNG) pay or for active-duty U.S. military pay. MNG and active-duty U.S. military members can claim exempt from Minnesota withholding on these wages, even if they are taxable federally. For more information, see Income Tax Fact Sheet 5, *Military Personnel*.
- **Box F:** You receive a military pension or other military retirement pay calculated under U.S. Code title 10, sections 1401 through 1414, 1447 through 1455, and 12733. You may claim exempt from Minnesota withholding on this income even if it is taxable federally.

Note: You may not want to claim exempt if you (or your spouse if filing a joint return) expect to have other forms of income subject to Minnesota tax and you want to avoid owing tax at the end of the year.

If you complete Section 2, you must complete a new Form W-4MN by February 15 in each following year.

Nonresident Alien

If you are a nonresident alien for federal tax purposes, do not complete Section 2. See IRS Publication 519, *U.S. Tax Guide for Aliens*.

Line 2 — Additional Minnesota Withholding

If you would like an additional amount of tax to be deducted per payment period, enter the amount on line 2. Do not enter a percentage of the payment you want to be deducted.

Use of Information

All information on Form W-4MN is private by state law. It cannot be given to others without your consent, except to the IRS, other states that guarantee the same privacy, or by court order. Your name, address, and Social Security Number are required for identification. Information about your allowances is required to determine your correct tax. We ask for your phone number so we can call if we have questions.

Questions?

- Website: www.revenue.state.mn.us
- Email: withholding.tax@state.mn.us
- Phone: 651-282-9999 or 1-800-657-3594 (toll-free)

Employer instructions are on the next page.

Form W-4MN Employer Instructions

Form W-4MN Requirement

Federal Form W-4 will not determine withholding allowances used to determine the amount of Minnesota withholding. Employees completing a 2026 Form W-4 will need to complete 2026 Form W-4MN to determine the appropriate amount of Minnesota withholding.

Lock-In Letters

IRS Letter 2800C tells you when the IRS believes your employee may have filed an incorrect federal Form W-4. If you receive this letter, you must provide the Minnesota Department of Revenue with a copy of the employee's Form W-4MN. We will verify the number of allowances that the employee may claim for Minnesota purposes. Continue using the Form W-4MN you were using at the time you received Letter 2800C from the IRS, until we notify you to change the number of allowances on the employee's Form W-4MN. If the employee has not completed a Form W-4MN, have them complete the form and use the allowances calculated on that form until notified by the department.

Use the amount on line 1 of page 1 for calculating the withholding tax for your employees.

When does an employee complete Form W-4MN?

Employees complete Form W-4MN no later than when they begin employment or when their personal or financial situation changes.

How should I determine Minnesota withholding for an employee that does not complete Form W-4MN?

If an employee does not complete Form W-4MN and they have a federal Form W-4 (from 2019 or prior years) on file, use the allowances on their federal Form W-4. Otherwise, withhold Minnesota tax as if the employee is single with zero withholding allowances.

What if my employee claims to be exempt from Minnesota withholding?

If your employee claims exempt from Minnesota withholding, they must complete Section 2 of Form W-4MN. They must provide you with a new Form W-4MN by February 15 of each year. If they claimed exempt the prior year and do not provide you with a new Form W-4MN by February 15, then withhold Minnesota tax as if the employee is single with zero withholding allowances. If you are paying an employee for wages that are exempt from withholding, such as Medicaid Waiver Payments or wages to H-2A visa workers, do not send us Form W-4MN.

When do I need to submit copies of a Form W-4MN to the department?

You must send copies of Form W-4MN to us if any of these apply:

- The employee claims more than 10 Minnesota withholding allowances.
- The employee checked box A or B under Section 2, and you reasonably expect the employee's wages to exceed \$200 per week.
- You believe the employee is not entitled to the number of allowances claimed.

You do not need to submit Form W-4MN to us if the employee is asking to have additional Minnesota withholding deducted from their pay.

We may assess a \$50 penalty for each Form W-4MN you do not file with us when required.

Mail Forms W-4MN to:

Minnesota Department of Revenue
Mail Station 6501
600 N. Robert St.
St. Paul, MN 55146-6501

What if my employee is a resident of a state that has a reciprocity agreement with Minnesota?

Your employee must complete Form MWR, *Reciprocity Exemption/Affidavit of Residency* if both of these apply:

- They are a resident of North Dakota or Michigan.
- They do not want you to withhold Minnesota tax from their wages.

Your employee must complete a Form MWR by February 28 of each year, or within 30 days after they begin working or change their permanent residence. See Withholding Fact Sheet 20, *Reciprocity - Employee Withholding*, for more information.

What is an invalid Form W-4MN?

A Form W-4MN is considered invalid if any of these apply:

- There is any unauthorized change or addition to the form, including any change to the language certifying the form is correct.
- The employee indicates in any way the form is false by the date they provide you with the form.
- The form is incomplete or lacks the necessary signatures.
- Both Section 1 and Section 2 were completed.
- The employer information is incomplete.

What if I receive an invalid form?

Do not use the invalid form to calculate Minnesota income tax withholding. Have the employee complete and submit a new Form W-4MN. If the employee does not give you a valid form, and you have an earlier Form W-4MN from them, use the earlier form to calculate their withholding.

If a valid Form W-4MN is not completed by the employee, withhold taxes as if the employee is single and claiming zero withholding allowances.

What if my employee is a nonresident alien of the United States?

If the wages to this employee are subject to income tax withholding, you will use Table 1 and the procedure under **Withholding Adjustment for Nonresident Alien Employees** in IRS Publication 15-T to determine the correct Minnesota withholding tax. Do not use this procedure for nonresident alien students from India and business apprentices from India. Also, do not use this procedure for certain nonresident aliens who are residents of South Korea. See IRS Notice 1392 for special instructions and withholding exceptions.

Employee notice

1. Employee:	Address:		
Phone number:	Email address:		
Date employment began:			
2. Legal name of employer:	Main office/principal place of business address:		
Phone number:	Email address:		
Operating name of employer (if different):			
Mailing address (if different):			
3. Employment status (exempt or non-exempt):			
<input type="checkbox"/> Employee is exempt from: <input type="checkbox"/> minimum wage <input type="checkbox"/> overtime <input type="checkbox"/> other provisions of Minnesota Statutes 177			
Legal basis for exemption:			
<input type="checkbox"/> Employee is non-exempt (entitled to overtime, minimum wage, other protections under Minn. Stat. 177)			
4. Rate or rates of pay			
Paid by: Hour <input type="checkbox"/> Shift <input type="checkbox"/> Day <input type="checkbox"/> Week <input type="checkbox"/> Salary <input type="checkbox"/> Piece <input type="checkbox"/> Commission <input type="checkbox"/> Other method <input type="checkbox"/>			
Overtime is owed after: _____ hours			
Allowances claimed:			
\$ _____ per meal for meal allowance (max = 60% of one hour of adult minimum wage per meal)			
\$ _____ per day for lodging allowance (max = 75% of one hour of adult minimum wage per day) (or fair market value)			
5. Leave benefits available:			
<input type="checkbox"/> Sick leave <input type="checkbox"/> Paid vacation <input type="checkbox"/> Other paid time off			
How benefits are accrued: Number of hours _____ or days _____			
per <input type="checkbox"/> year <input type="checkbox"/> month <input type="checkbox"/> per pay period <input type="checkbox"/> per hours worked			
Terms of use:			
6. Deductions that may be made from employee's pay and amounts:			
7. Number of days in the pay period: _____ Regularly scheduled payday: _____			
Date employee will receive first payment of wages earned: _____			
8. Other information relevant to this position:			
I, the employee, have received a copy of this notice: <input type="checkbox"/> Yes <input type="checkbox"/> No			
Employer signature	Date	Employee signature	Date

This document contains important information about your employment. Check the box at left to receive this information in this language.

Spanish/Español	Este documento contiene información importante sobre su empleo. Marque la casilla a la izquierda para recibir esta información en este idioma.
Hmong/Hmoob	Daim ntawv no muaj cov xov tseem ceeb hais txog thaum koj ua hauj lwj. Khij lub npauv ntawm sab laug yog koj xav tau cov xov tseem ceeb no txhais ua lus Hmoob.
Vietnamese/Việt ngữ	Tài liệu này chứa thông tin quan trọng về việc làm của quý vị. Đánh dấu vào ô bên trái để nhận thông tin này bằng Việt ngữ.
Simp. Chinese/简体中文	本文件包含与您的雇用相关的重要信息。勾选左边的方框将接收以这种语言提供的信息。
Russian/русский	Данный документ содержит важную информацию о вашем трудоустройстве. Отметьте галочкой квадрат слева для получения этой информации на данном языке.
Somali/Soomaali	Dokumentigan waxaa ku qoran macluumaad muhiim ah oo ku saabsan shaqadaada. Calaamadi sanduuqan haddii aad rabto inaad macluumaadkan ku hesho luqaddan.
Laotian/ລາວ	ເອກະສານນີ້ມີຂໍ້ມູນທີ່ສໍາຄັນກ່ຽວກັບການຈ້າງງານຂອງທ່ານ. ກວດເບິ່ງກ່ອງທີ່ຢູ່ເບື້ອງຊ້າຍເພື່ອຮັບຂໍ້ມູນນີ້ໃນພາສາລາວ.
Korean/한국어	이 문서에는 귀하의 고용 형태에 관련된 중요한 정보가 담겨있습니다. 이 언어로 이 정보를 받기를 원하시면 왼쪽 상자에 체크하여 주세요.
Tagalog/Tagalog	Ang dokumentong ito ay nagtataglay ng mahalagang impormasyon tungkol sa iyong pagtatrabaho. Lagyan ng tsek ang kahon sa kaliwa upang matanggap ang impormasyong ito sa wikang ito.
Oromo/Oromoo	Waraqaan kun waayee hojii keetii odeeffannoo barbaachisoo ta’an qabatee jira. Saaxinnii karaa bitaatti argamu kana irratti mallattoo godhi yoo afaan Kanaan barreeffama argachuu barbaadde.
Amharic/አማርኛ	ይህ ደብዳቤ ለአዎንታዊ የሥራ ሁኔታዎች ስለሚያስፈልገው መረጃ የያዘ ነው። ይህንን ደብዳቤ በስተግራ በኩል ባለው ቋንቋ ተተርጉሞ ለንዲሰጡት ከፈለጉ በዛው በስተግራ በኩል ባለው ሳጥን ውስጥ ምልክት ያድርጉ።
Karen/ကညီကျိင်	လၢ်တၢ်လၢ်ခိတၢ်ခါအံၤဟံၣ်သ့တၢ်ဂ့ၢ်တၢ်ကျိၢ်အကျိၢ်လၢအတၢ်သးဒီးန့ၢ်တၢ်ဖဲတၢ်မၤန့ၢ်လီၤ. တၢ်န့ၢ်တၢ်ဒီးလၢအတၢ်တကၤလၢတၢ်ကဒီးန့ၢ်တၢ်ဂ့ၢ်တၢ်ကျိၢ်လၢကျိၢ်တၢ်ခါအံၤအဂီၢ်တၢ်က့ၢ်.
Arabic/العربية	يحتوي هذا المستند على معلومات مهمة حول عملك. ضع علامة في المربع على اليمين للحصول على هذه المعلومات في هذه اللغة.

Translation providers approved by the Minnesota Department of Administration

Betmar Languages, Inc. 6260 Hwy. 65 N.E. Minneapolis, MN 55432 763-572-9711 best@betmar.com	The Bridge World Language Center, Inc. 110 Second Street S., #308 Waite Park, MN 56387 320-259-9239 mini@bridgelanguage.com	Fox Translation Services 1152 Mae Street, #122 Hummelstown, PA 17033 866-369-1646 or 407-733-3720 dina@foxfoxcasemanagement.com
Global Translation and Interpreter 913 E. Franklin Ave., #206 Minneapolis, MN 55404 612-722-1244 sandor@globaltranslations.com	Latin American Translators Network, Inc. 1720 Peachtree Street N.W., #532 Atlanta, GA 30309 800-943-5286, ext. 8641, translations@latn.com 800-943-5286, ext. 8620, idenis@latn.com	Latitude Prime, LLC 80 S. Eighth Street, #900 Minneapolis, MN 55402 888-341-9080, ext. 501 elle@latitude.com
Lingualinx Language Solutions, Inc. 433 River Street, #6001 Troy, NY 12180 518-388-9000 abartlett@lingualinx.com	Prisma International, Inc. 1128 Harmon Place, #310 Minneapolis, MN 55403 612-349-3111 jromano@prisma.com	Swits, LTD 110 S. Third Street Delavan, WI 53115 262-740-2590 translations@swits.us

[**Employers:** This is a sample employee notice employers can use to inform their employees about earned sick and safe time as required under [Minnesota Statutes § 181.9447, subdivision 9](#). Instructions for completing this notice are in brackets. Delete all instructions before providing this to the employee.]

Earned sick and safe time employee notice

Employees in Minnesota are entitled to earned sick and safe time, a form of paid leave. Employees must accrue at least one hour of earned sick and safe time for every 30 hours they work, up to at least 48 hours in a year. [If you are using a more generous accrual system or a front-loading system, edit the previous sentence and insert the applicable system for the employee who will receive this notice.] A year for purposes of the employee's earned sick and safe time accrual is: [Note here how you define the accrual or benefit year for the employee. Examples include the calendar year, year by work anniversary or another 12-month period.]

At the end of each pay period, employers must provide employees with the number of earned sick and safe time hours used by the employee during the pay period and available for future use. Earned sick and safe time must be paid at the same base rate employees earn from employment. Employees are not required to seek or find a replacement for their shift to use earned sick and safe time. They may use earned sick and safe time for all or part of a shift, depending on their need.

Earned sick and safe time can be used for:

- an employee's mental or physical illness, treatment or preventive care;
- the mental or physical illness, treatment or preventive care of an employee's family member;
- absence due to domestic abuse, sexual assault or stalking of an employee or their family member;
- closure of an employee's workplace due to weather or public emergency or closure of their family member's school or care facility due to weather or public emergency; and
- when determined by a health authority or health care professional that an employee or their family member is at risk of infecting others with a communicable disease.
- to make arrangements for or attend funeral services or a memorial or address financial or legal matters that arise after the death of a family member.

Notifying employer, documentation

An employer can require their employees to provide up to seven days of advance notice when possible (for example, when an employee has a medical appointment scheduled in advance) before using sick and safe time. An employer can also require their employees to provide certain documentation regarding the reason for their use of earned sick and safe time if they use it for more than two consecutive scheduled workdays.

[The following is an example of an employer policy for employees to provide notice before using earned sick and safe time. Edit the following text to match your company's policy.] If an employee plans to use earned sick and

Nursing Mothers, Lactating Employees, and Pregnancy Accommodations employee notice

Minnesota's Nursing Mothers, Lactating Employees, and Pregnancy Accommodations law (Minnesota Statutes § 181.939) gives pregnant and lactating employees certain legal rights.

Pregnancy accommodations

Pregnant employees have the right to request and receive reasonable accommodations in the workplace. An employer must provide the following accommodations to a pregnant employee upon request, **without** asking for or requiring medical documentation such as a doctor's note: limits on lifting 20 pounds, access to seating, and more frequent or extended breaks to use the restroom and eat or drink water.

Pregnant employees have the right to request and receive additional reasonable accommodations which may include, but are not limited to, more frequent or longer breaks, seating, limits to heavy lifting, temporary transfer to another position, temporary leave of absence, or modification in work schedule or tasks. An employer cannot require an employee to take a leave or accept an accommodation.

Lactation breaks and space

Lactating employees have the right to reasonable paid break times to express milk at work unless they are expressing milk during a break that is not usually paid, such as a meal break. Employers should provide a clean, private and secure room that is not a bathroom near the work area that includes access to an electrical outlet for employees to express milk.

Retaliation prohibited

It is against the law for an employer to retaliate, or to take negative action, against a pregnant or lactating employee for exercising their rights under this law.

Employees who believe their rights have been violated under this law can contact the Minnesota Department of Labor and Industry's Labor Standards Division at dli.laborstandards@state.mn.us or 651-284-5075 for help. Employees also have the right to file a civil lawsuit for relief. For more information about this law, visit dli.mn.gov/newparents.

PLEASE USE ONE OF THE FOLLOWING PAID LEAVE NOTICES DEPENDING ON EMPLOYER SIZE

For Minnesota Paid Leave premium calculation, an employer qualifies as a **small employer** if both of the following are true:

1. **Employee Count** — The business has **30 or fewer employees** in each quarter during the basis period (i.e., the period used to determine premium rates).
2. **Average Wage Threshold** — The business's average employee wage is equal to or less than 150% of the statewide average wage during the quarter in which the employer paid the most in wages.

Minnesota Paid Leave - Standard premium rate (0.88%)

Minnesota Paid Leave provides payments and job protections when you need time off to care for yourself or your family.

You can take leave for the following qualifying events:

Medical Leave:

- To care for your own serious health condition, including care related to pregnancy, childbirth, and recovery

Family Leave:

- Bonding Leave – to care for and bond with a child welcomed through birth, adoption, or foster placement
- Caring Leave – to care for a family member with a serious health condition
- Military Family Leave – to support a family member called to active duty
- Safety Leave – to respond to issues related to domestic violence, sexual assault, or stalking for yourself or a family member

Am I covered by Paid Leave?

Most workers in Minnesota are covered by Paid Leave. You are covered no matter the size of your employer, or the hours or days you work. Independent contractors and self-employed individuals are not automatically covered, but may opt in. You may qualify for payments if you've been paid a minimum amount for work in Minnesota in the last year (\$3,900 for the start of Paid Leave in 2026).

What are my employment protections?

- **Job protections:** Generally, you must be restored to your job or an equivalent position when returning from leave. Job protections take effect 90 days after your date of hire.
- **Health insurance continuation:** Generally, employers must continue to fund their portion of healthcare insurance and other group insurance premiums while you are on leave. You will be responsible for any portion of health insurance and other group insurance premiums that you pay.
- **No retaliation or interference:** Employers must not interfere with or retaliate against you if you apply for or use Paid Leave. Employers cannot take your Paid Leave payments.

For inquiries related to Paid Leave, please contact Minnesota Paid Leave at 651-556-7777 or visit our website. If you think your employer is violating employment protections, contact the Labor Standards Division at the Minnesota Department of Labor and Industry.

Who pays for Paid Leave?

Paid Leave is funded by premiums paid by employees and employers. **The initial premium rate is 0.88% of wages** up to the cap set by Social Security’s Old-Age, Survivors, and Disability Insurance program (currently \$185,000). Your employer **may deduct up to 0.44% of your wages** to fund your portion of the premium. This total premium covers both Medical Leave (0.61%) and Family Leave (0.27%).

Employers are responsible for sending premiums to Paid Leave on behalf of all employees.

Your premium contributions are:

Total Medical Leave Premium: 0.61%			
Medical Leave	<i>(Employer Name)</i>	will contribute	___%
		and the remaining	___%
			of the Medical Leave contribution will be deducted from your wages

Total Family Leave Premium: 0.27%			
Family Leave	<i>(Employer Name)</i>	will contribute	___%
		and the remaining	___%
			of the Family Leave contribution will be deducted from your wages

Total deducted from your wages	___%
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How do I take Paid Leave?

1. Notify your employer.
2. Apply with Paid Leave. You will be able to apply for Paid Leave at paidleave.mn.gov. You can also apply over the phone if needed.

After you apply, you will receive a determination from Paid Leave, which is the official decision from the program about whether your application was approved or denied.

If you are approved for Paid Leave payments, they will be sent to the bank account or prepaid debit card selected in your application.

Learn more

Visit paidleave.mn.gov to apply or for more information about Paid Leave, including calculators to help you estimate your premium costs and the payments you could receive under Paid Leave.

Other ways to reach us

Phone: 651-556-7777 or 844-556-0444 (toll free).

E-mail: paidleave@state.mn.us

Mail: Department of Employment and Economic Development, Paid Leave Division
180 E 5th Street, 12th Floor, Saint Paul, MN

Information is available in alternative formats for people with disabilities by using the contact information listed above.

Employer Information:

Employer Name:	
Mailing Address:	
Employer Identification Number (FEIN):	

Employee Acknowledgement:

<input type="checkbox"/>	I acknowledge receipt of this notification
Name	
Signature	
Date	

Minnesota Paid Leave- Small employer premium rate (0.66%)

Minnesota Paid Leave provides payments and job protections when you need time off to care for yourself or your family.

You can take leave for the following qualifying events:

Medical Leave:

- To care for your own serious health condition, including care related to pregnancy, childbirth, and recovery

Family Leave:

- Bonding Leave – to care for and bond with a child welcomed through birth, adoption, or foster placement
- Caring Leave – to care for a family member with a serious health condition
- Military Family Leave – to support a family member called to active duty
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What are my employment protections?

- **Job protections:** Generally, you must be restored to your job or an equivalent position when returning from leave. Job protections take effect 90 days after your date of hire.
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Who pays for Paid Leave?

Paid Leave is funded by premiums paid by employees and employers. **The initial premium rate for small employers is 0.66% of wages** up to the cap set by Social Security’s Old-Age, Survivors, and Disability Insurance program (currently \$185,000). Your employer **may deduct up to 0.44% of your wages** to fund your portion of the premium. This is the same amount as employees working for large employers. This total premium covers both Medical Leave (0.46%) and Family Leave (0.2%).

Employers are responsible for sending premiums to Paid Leave on behalf of all employees.

Your premium contributions are:

Total Medical Leave Premium: 0.46%			
Medical Leave	<i>(Employer Name)</i>	will contribute	___% of the Medical Leave contribution
		and the remaining	___% will be deducted from your wages

Total Family Leave Premium: 0.2%			
Family Leave	<i>(Employer Name)</i>	will contribute	___% of the Family Leave contribution
		and the remaining	___% will be deducted from your wages

Total deducted from your wages	___%
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If you are approved for Paid Leave payments, they will be sent to the bank account or prepaid debit card selected in your application.

Learn more

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180 E 5th Street, 12th Floor, Saint Paul, MN

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Employer Information:

Employer Name:	
Mailing Address:	
Employer Identification Number (FEIN):	

Employee Acknowledgement:

<input type="checkbox"/>	I acknowledge receipt of this notification
Name	
Signature	
Date	