MN HOUSE RESEARCH | MN HOUSE FISCAL ANALYSIS

Minnesota Paid Family and Medical Leave (PFML)

October 2026

Executive Summary

Minnesota Paid Leave, Minnesota Paid Family and Medical Leave, or simply PFML, is a state insurance program administered and operated by the Department of Employment and Economic Development (DEED).[1] First enacted in 2023 and amended in 2024 and 2025, PFML took full effect on January 1, 2026,[2] and can be found in Minnesota Statutes, chapter 268B, and adopted Minnesota Rules, chapter 3317.

PFML provides an eligible employee partial wage replacement and job-protected leave for up to 12 weeks a year for a qualifying family or medical leave or up to 20 weeks total if an employee qualifies for both types of leave in the same benefit year.[3] An employee must apply through DEED and provide documentation of eligibility, including a single qualifying reason lasting at least seven days for all leaves other than bonding.[4] Qualifying reasons include: the employee's own or a family member's serious health condition, medical care related to pregnancy, to bond with a new child, or a military deployment or safety-related issue.

To finance the program, the law established the state family and medical benefit insurance (FMBI) account in the special revenue fund in the state treasury to pay benefits, collect premiums, and administer the program.[5] Start-up costs for the PFML program were funded with an initial $668.321 million general fund transfer to the FMBI account, and ongoing costs are paid through employer and employee-paid premiums.

This publication explains how the program works, eligibility and benefits, premium rate and program funding, and how PFML interacts with other state and federal programs.

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PFML Administration

DEED is responsible for administration, operation, and rulemaking for the PFML program, as established under Minnesota Statutes, chapter 268B.

DEED assesses and collects the employer- and employee-paid premiums that fund PFML and makes annual adjustments to the premium rate and taxable wage base as provided by the law. DEED also processes benefit applications, verifies leave-triggering events, and determines eligibility and benefit amounts. DEED sends benefit determinations and pays benefits from the state family and medical benefit insurance (FMBI) account. DEED is also responsible for handling appeals, fraud prevention and monitoring, and collecting overpayments under the law.[6]

PFML Coverage and Private Plan Option

Most employers and employees in the state are covered by PFML, including small employers, full-time, part-time, and most seasonal employees. Federal workers and certain seasonal hospitality workers are excluded.[7] Independent contractors and self-employed individuals are also excluded, but they can opt into the program.[8]

An employer can provide paid family and medical leave coverage through the state program or choose to meet PFML requirements through an approved private plan or private insurance coverage that provides equivalent or better benefits for one or both types of leave. Under the law, an equivalent private plan must be reviewed and approved by DEED, and the Department of Commerce must oversee and monitor equivalent plan insurance products.[9]

Eligibility and Notice Requirements

DEED reviews and determines eligibility under the law. To be eligible, an employee must:

1) establish a benefits account and apply for weekly benefits through DEED;
2) be unable to work for a qualifying seven-day period for all leaves other than bonding;
3) earn at least $4,000 (for 2027) in the employee's benefit year; and
4) work in Minnesota at least 50 percent of the year (or part of the year if Minnesota residency requirements are met).[10]

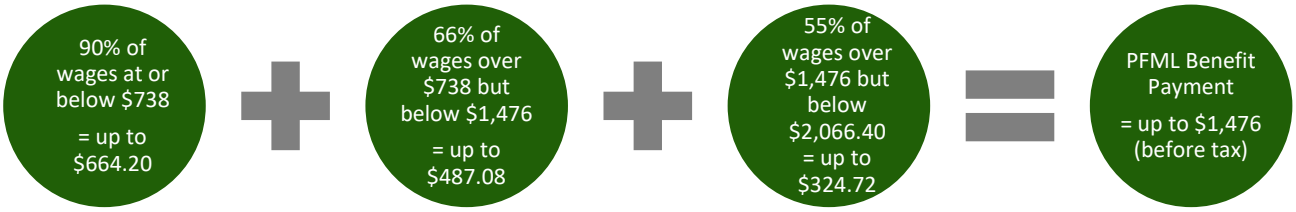
An employee must notify the employer at least 30 days before a foreseeable leave and notify DEED of any changes during a leave.[11] An employee must also apply to DEED promptly.[12] Employers must notify employees of PFML requirements and the employee premium amount, submit quarterly wage reports to DEED, maintain documentation, and respond to requests for information as required by the law and DEED.[13] DEED reviews applications and must notify the employer of an employee's PFML application within five business days.[14]

Benefits and Optional Supplementation

DEED calculates the weekly benefit payment using the formula established in Minnesota Statutes, section 268B.04, subdivision 3, and pays PFML benefits from the state FMBI account.[15]

The weekly benefit payment is capped at the *state's average weekly wage* (SAWW), an amount adjusted each year on October 1.[16] For 2027, the SAWW and maximum benefit payment is $1,476 a week, and benefits are capped at the maximum for those earning $107,453 or more.

The formula pays an employee a portion of their usual weekly wage during PFML leave.[17] It applies a certain percentage to different amounts of the employee's wages, as compared to the SAWW, to calculate a benefit payment up to the weekly maximum amount. Using the 2027 SAWW of $1,476, the benefit formula is as follows:



The table below estimates 2027 benefits for various incomes *for informational purposes only.*[18]

Estimates of PFML Benefits (2027)

Employee's Taxable Wages	Average Wages per Quarter	Average Weekly Wage (AWW)	Benefits Amount (before tax)[19]	Percentage of AWW
$38,376	$9,594	$738	$664.20	90%
$50,000	$12,500	$961.54	$811.74	84%
$76,752	$19,188	$1,476*	$1,151.28	78%
$90,000	$22,500	$1,730.77	$1,291.40	75%
$107,453**	$26,863.25	$2,066.40	$1,476	71%
$150,000	$37,500	$2,884.62	$1,476	51%
$300,000	$75,000	$5,769.23	$1,476	26%

* The state average weekly wage is $1,476 a week or $76,752 a year for 2027, effective October 1, 2026.
** PFML benefits are capped at the maximum payment for anyone earning $107,453 or more in 2027.

As the table shows, a lower earner may receive a benefit of up to 90 percent of their usual wages, while a higher earner receives an increasingly smaller percentage of their usual wages as income goes up. To make up the difference in wages during PFML leave, an employer may offer optional supplemental benefits through the employer's internal employment policies.[20]

An employer can "top off" the PFML payment amount or allow an employee to "supplement" PFML with accrued PTO—up to the full amount of the employee's usual weekly wage. If an employee chooses to take optional supplemental benefits, the combined total of PFML, supplemental benefits, and certain other payments or income must not exceed the employee's usual weekly wage.[21] The law outlines how other types of payments or income can impact the PFML benefit amount or make an employee ineligible.[22]

Overpayments and DEED Enforcement

DEED is responsible for paying benefits from the FMBI account, including making or amending determinations, handling appeals, and collecting overpayments.[23] This includes monitoring overpayments and implementing systems to detect and prevent fraud. An employee who receives more benefits than the employee is entitled to must repay the overpayment.[24] The law also includes criminal penalties for obtaining PFML benefits through fraudulent means.[25] And DEED is authorized to impose financial penalties for overpayments due to intentional employee misrepresentation or intentional employer misconduct.[26]

PFML Funding

In fiscal year 2024, $668.321 million was transferred from the general fund to the FMBI account and appropriated for program implementation.[27] The largest amount appropriated was to DEED for system buildout, and the balance remaining was to allow benefit payments to start at the same time as premium collection in January 2026. Various amounts were also appropriated to the Department of Labor and Industry (DLI), Department of Commerce, and other state agencies and entities for program startup, information and technology costs, administration, and outreach.[28] Subsequently, in 2025, $20 million of the amount appropriated for program start-up was cancelled and transferred from the FMBI account to the general fund.[29]

The following table describes the start-up appropriations based on fiscal notes completed during the 2023 legislative session, along with actual expenditures, and ongoing amounts.[30] These appropriations are from the FMBI account, unless noted otherwise, and are the costs associated with program across the entire state government enterprise.

PFML Appropriations

Agency or Entity	Appropriation FY2024-25 Biennium	PFML Purpose	Total Spending FY2024-25 Biennium	Ongoing Funding from FMBI account, unless noted otherwise
Dept. of Employment and Economic Development	$122.295 million	$84.3 million for IT system buildout to allow for PFML premium assessment and collection, benefit payments, and program technology costs. Next highest costs for office space, professional services, call center and desktop IT infrastructure, marketing, rulemaking, and employee development, followed by PFML division staffing costs.	$42.387 million	$80.939 million carried forward in FY2026 $40.544 million in FY2026 $5 million base in FY2027 and beyond
Dept. of Labor and Industry	$975,000	To enforce PFML employment protections, investigate retaliation and interference claims, monitor employee premium deductions, and provide conciliation services.	$775,000	$366,000 in FY2026 and $0 in FY2027 Ongoing funding provided by interagency agreement
Dept. of Commerce	$692,000	To create, approve, and monitor PFML-equivalent private plan insurance products	$0	Ongoing funding provided by interagency agreement

Agency or Entity	Appropriation FY2024-25 Biennium	PFML Purpose	Total Spending FY2024-25 Biennium	Ongoing Funding from FMBI account, unless noted otherwise
Minnesota Management and Budget	$118,000	To update the state payroll system and system maintenance for PFML implementation	$0	--
Dept. of Human Services and Dept. of Children, Youth and Families	$2.649 million to DHS	For state IT system and computer system updates to incorporate impact of PFML benefits and premiums on eligibility for cash assistance programs and administration, as well as calculations for childcare assistance, child support programs, and medical assistance	$2.649 million	$194,000 to DHS $336,000 to DCYF ongoing for system administrative costs
Secretary of State	$388,000	Onetime cost to update computer systems for a new PFML lien and related staff training for filings and process	$23,000	--
Supreme Court	$30,000	Onetime technology cost to add new interest type for PFML	$30,000	--
Legislature	$18,000	Onetime cost to update House payroll system for PFML	$18,000	--
University of Minnesota	$1.372 million	Onetime cost to configure payroll and PeopleSoft systems for PFML, set up data reporting, training, and communication efforts	$1.372 million	--

Ongoing Funding

Going forward, the PFML program is primarily funded through employer and employee premiums paid into the FMBI account.[31] As shown in the table above, there is ongoing funding from the FMBI account to DEED, DHS, and DCYF.[32] The law also established a general fund base for the ongoing employer share of premium costs to the state and the state enterprise costs for employee notice requirements.[33]

Each year DEED may use a certain percentage from the FMBI account for administration, public outreach, education, and technical assistance. DEED may also enter into interagency agreements with DLI and Commerce to provide ongoing funding from the FMBI account for their PFML duties under the law.[34] DEED may also award up to $5 million each year from the FMBI account in small business assistance grants.[35]

An updated balance of the FMBI account is published with every forecast released by MMB in February and March.[36]

Premiums

Payroll deductions for premiums started January 1, 2026, at a rate of 0.88 percent of taxable wages for both family and medical leave benefits and are paid quarterly to DEED. The rate will remain at 0.88 percent for 2027.

Employers *must* pay 50 percent of the premium (employer share) and *may* charge the remaining 50 percent to employees (employee share)[37] or choose to pay up to 100 percent. Employers must notify employees of their premium amount. A reduced premium rate of 25 percent (0.22 percent) applies to small employers with 30 or fewer employees and average employee wages of $115,128 or less (150 percent of SAWW for 2027).[38]

The table below estimates 2027 premiums for various incomes *for informational purposes only*.[39]

Estimates of PFML Premiums (2027)

Employee's Taxable wages	Total Annual premium	Total Quarterly Premium[40]	50% Employer Share (Quarterly)	50% Employee Share (Quarterly)	25% Small Employer Share (Quarterly)
$30,000	$264	$66	$33	$33	$16.50
$50,000	$440	$110	$55	$55	$27.50
$75,000	$660	$165	$82.50	$82.50	$41.25
$100,000	$880	$220	$110	$110	$55
$150,000	$1,320	$330	$165	$165	Applies to average wages ≤ $115,128
$190,000+ (Max)	$1,672	$418	$209	$209	Applies to average wages ≤ $115,128

As the table shows, the annual premium for any one employee cannot exceed $1,672 total for 2027 or about $16.08 per week each for the employee and employer shares. Premiums are

calculated on taxable wages of up to $190,000 per covered employee for 2027.[41] The taxable wage base is adjusted by DEED each year based on the federal FICA/Social Security taxable wage base, which is $190,000 for 2027.

FMBI Account Solvency

The starting 0.88 percent premium rate for PFML is an increase from the 0.7 percent rate originally enacted in 2023.[42] Under changes made to the law in 2024, DEED was authorized to adjust the premium rate before the PFML program took effect to account for the findings of a legislatively required actuarial study.[43] That study and a subsequent study are described below.

First Actuarial Study

The law enacted in 2023 required an actuarial analysis of PFML's premium rate structure and benefit costs *before* the program took full effect in January 2026.[44] DEED contracted with the firm Milliman for the first actuarial study, which was published in October 2023.[45] The first study researched and analyzed the law and funding structure as passed, used employment data from DEED, and considered the experience of other states' paid leave programs to develop financial projections for Minnesota from 2026 through 2035. This included projecting the number of eligible employees, covered wages, and morbidity to estimate benefits and analyzing program funding to estimate premiums and FMBI account solvency.

Premium rates were estimated using two different methods: (1) the law as passed (0.7 percent starting rate, formula to compute future premium rates); and (2) a higher starting rate to target a higher fund balance in 2026 and a fund ratio of approximately 25 percent in later years (instead of a premium formula). The second method incorporated greater uncertainty at the beginning of the program and used actuarial principles to set future rates. Milliman found that the second method produced a less volatile pattern of premium rates.

Second Actuarial Study

In February 2024, DEED requested that Milliman produce a new set of estimated premium rates and financial projections that considered retroactive payment of PFML benefits.[46] Milliman considered three scenarios:

1) retroactive payment of the seven-day qualifying period for nonbonding claims;
2) a seven-day unpaid qualifying period for medical claims and no waiting period for family claims; and
3) no waiting period for any claims.

The two methods to estimate premium rates were used again. Following the second method (higher starting rate, 25 percent future fund ratio) for the first scenario (retroactive payment of the first week for qualifying nonbonding claims), Milliman estimated a starting rate of 0.88 percent for 2026 until 2028, and an increase to 0.93 percent in 2029 until 2033 and beyond. Ultimately, this premium rate structure (starting at 0.88 percent) became law in 2024.[47]

Premium Maximum and Future Rate Adjustments

Under changes made to the law in 2025, the maximum premium rate cannot exceed 1.1 percent of employees' taxable wages.[48] The law also requires DEED to adjust the premium rate using program historical experience and sound actuarial principles, so that the projected fund balance as a percentage of total program expenditures does not fall below 25 percent.[49] Each year, DEED must contract with a qualified independent actuarial consultant for an actuarial study of the PFML program and submit that study to the relevant legislative committees and the Legislative Reference Library.

On July 31, 2026, DEED announced that the premium rate will remain the same at 0.88 percent for 2027, based on the actuarial report required to analyze program data and account solvency.[50]

Employment Protections and DLI Enforcement

DLI is responsible for monitoring premium deductions from employee wages and enforcing the employment protections under the law, which include:

1) reinstatement to the same or equivalent position after leave—effective 90 days after hire;
2) continued health coverage with the employer portion paid;
3) length of service for retirement purposes but not actual service credit; and
4) no retaliation or interference for PFML requests or use.[51]

The law allows DLI to impose penalties for violations and offer conciliation services for employment disputes. An employee also has a right to sue for employment violations.[52]

Interaction with ESST and Other Leaves

PFML is distinct from Minnesota's Earned Sick and Safe Time law (ESST) under Minnesota Statutes, sections 181.9445 to 181.9448. Most employers in the state are covered by both ESST and PFML and must meet the requirements of both laws. Unlike PFML, ESST is administered and paid for by individual employers, not by the state.

Both laws provide employees with paid time off work for qualified family or medical reasons, but each law has different definitions and eligibility, use, and documentation requirements. While PFML requires a seven-day qualifying period for all leaves other than bonding, ESST is more like a traditional sick time or paid time off policy. An employee must accrue a minimum number of ESST hours that can be used for an illness, injury, safety issue, inclement weather, or bereavement, including a short-term reason.[53] Both laws allow an employer to provide additional leave or benefits through an internal employment policy.

PFML, ESST, and other state and federal leave laws, such as FMLA, interact, and time off under one may overlap or run at the same time as another. Whether leaves run concurrently depends on the applicable law, individual employee's situation, and the employer's specific leave

policies.[54] Contact the Department of Labor and Industry (DLI),[55] DEED, or an attorney for more information. See also the House Research publication, *Earned Sick and Safe Time (ESST)*.

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Endnotes

[1] This publication refers to Minnesota Paid Leave as PFML throughout. The PFML program or program means the family and medical insurance program or Minnesota Paid Leave division at DEED created under Minnesota Statutes, section 268B.02.

[2] Laws 2023, ch. 59, amended in Laws 2024, ch. 127, art. 73, Laws 2025, 1st Spec. Sess. ch. 6, art. 4, § 27.

[3] Minn. Stat. § 268B.04, subd. 5 (maximum length of benefits). An employee's "benefit year" is specific to an individual employee and is the 52-week period starting the day that the employee's PFML leave takes effect. Minn. Stat. § 268B.01, subd. 8.

[4] Minn. Stat. § 268B.06, subd. 2.

[5] Laws 2023, ch. 59, art. 1, § 10, subd. 4 or Minn. Stat. § 268B.02, subd. 4 (FMBI account creation).

[6] Employees and employers must contact DEED for individual information about PFML. People can find more information at DEED's website: paidleave.mn.gov; by phone: 651-556-7777; or by email: paidleave@state.mn.us.

[7] Minn. Stat. § 268B.01, subds. 15, 17, 18, and 35 (defining covered employment, employee, employer, and seasonal employment under PFML); Minn. Rules, part 3317.3000.

[8] Minn. Stat. § 268B.11 (election of coverage); Minn. Rules, part 3317.4000.

[9] Minn. Stat. § 268B.10 (substituting an equivalent private plan); Minn. Rules, part 3317.5000.

[10] Minn. Stat. §§ 268B.01, subd. 15, para. (b) (Minnesota residency requirements); 268B.04 (financial eligibility and benefit accounts); and 268B.06 (eligibility, certification, and payments affecting benefits).

[11] Minn. Stat. §§ 268B.05; and 268B.085 (changed circumstances and notifying employer); Minn. Rules, part 3317.4100.

[12] Minn. Stat. § 268B.04, subd. 8 (application effective date); Minn. Rules, part 3317.4920 (backdating application).

[13] Minn. Stat. §§ 268B.12 (wage reporting); 268B.21 (records and audits) and 268B.26 (employer notice requirements); Minn. Rules, part 3317.4150 (employer response); and part 3317.5100 (notice of private plan coverage).

[14] Minn. Stat. § 268B.04, subd. 1 (application for benefits).

[15] Minn. Stat. § 268B.03, subd.2 (benefits paid from state funds).

[16] Minn. Stat. §§ 268B.04, subd. 3, para. (d); and 268.035, subd. 23 (weekly benefits maximum and state's average annual weekly wage (SAWW)).

[17] Minn. Stat. § 268B.04, subd. 3 (weekly benefit amount); Minn. Rules, part 3317.4910 (benefits calculation).

[18] This information is not legal or financial advice and is not a guarantee of benefits or payment. Estimates for 2027 use the formula under Minnesota Statutes, section 268B.04, subdivision 3, and do not include any taxation or other payments that may affect PFML amount or eligibility. People can contact DEED for individual information.

[19] Information on taxation of benefits can be found from DEED: https://pl.mn.gov/employers/taxes-and-paid-leave; and IRS guidance: Revenue Ruling 2025-4, https://www.irs.gov/pub/irs-drop/rr-25-04.pdf; IRS Notice 2026-6, https://www.irs.gov/pub/irs-drop/n-26-06.pdf.

[20] Minn. Stat. §§ 268B.01, subd. 41 (supplemental benefits); and 268B.27, subd. 2, cl. (2) (offering supplemental benefits or a top off); Minn. Rules, part 3317.4200 (designating supplemental benefits).

[21] Minn. Stat.§ 268B.06, subd. 5 (supplemental benefits and maximum PFML amount).

[22] Minn. Stat. §§ 268B.06, subds 4-8; and 268B.04, subd. 3, para. (f). The law lists types of payments or income that can reduce or prorate the PFML amount and/or make an employee ineligible for PFML benefits, including paid work; intermittent leave; vacation, sick, or PTO in lieu of PFML or supplemental benefits exceeding usual salary;

workers' compensation or disability insurance offsets; and/or unemployment insurance or Social Security disability benefits. People can contact DEED for individual information.

[23] Minn. Stat. §§ 268B.07 (determinations); and 268B.081 (appeals).

[24] Minn. Stat. § 268B.185 (benefit overpayments).

[25] Minn. Stat. § 268B.185, subd. 3 (theft).

[26] Minn. Stat. §§ 268B.185, subds. 1, 2, and 4 (misrepresentation penalties); and 268B.19 (misconduct penalties).

[27] Laws 2023, ch. 59, art. 3, § 12 (general fund transfer).

[28] Laws 2023, ch. 59, art. 3, §§ 2-11 (agency appropriations).

[29] Laws 2025, 1st spec. sess. ch. 9, art. 12, § 32, subd. 2 (cancellation and transfer).

[30] Consolidated Fiscal Note, HF2-4A fiscal note, April 25, 2023, https://mn.gov/mmbapps/fnsearchlbo/?number=HF2&year=2023. Explanations for agency startup activities are not necessarily clarified in the law itself but align with technology and program startup needs outlined in the PFML bill fiscal note.

[31] Premiums, penalties, overpayment repayments, asset earnings, and late fee collections are deposited in the FMBI account. See: Minn. Stat. §§ 268B.02, subd. 4; 268B.10, subds. 8 and 17; 268B.12, subds. 3-5; 268B.13; 268B.14, subds. 1 and 8; 268B.15, 268B.185; 268B.19; 268B.21, subd. 1, para. (c), (d); and 268B.23, subd. 1, para. (j).

[32] Laws 2025, 1st Spec. Sess. ch. 3, art. 20, § 3, subd. 3 (DHS); ch. 3, art. 22, § 4, subd. 3 (DCYF); and ch. 6, art. 1, § 2, subd. 8 (DEED).

[33] Laws 2023, ch. 59, art. 3, § 13 (enterprise costs base establishment).

[34] Laws 2023, ch. 59, art. 1, §§ 28 and 29 or Minn. Stat. §§ 268B.17 (administrative costs and interagency agreements) and 268B.18 (public outreach).

[35] Minn. Stat. § 268B.29. Provides small employer assistant grants to businesses with 30 or fewer employees making less than $3 million in annual revenue of up to $3,000 per employee leave or $6,000 total per business. Paragraph (g) appropriates up to $5 million a year from the FMBI account for these grants.

[36] Minnesota Management and Budget, February 2026 Forecast, Family and Medical Benefit Insurance Fund Statement; https://mn.gov/mmb-stat/documents/budget/operating-budget/forecast/feb-2026/feb26-pfml.pdf.

[37] Minn. Stat. § 268B.14, subd. 3 (employee chargeback).

[38] Laws 2024, ch. 127, art. 73, §§ 39-41 or Minn. Stat. § 268B.14, subds. 5a, 5b, and 5c (adding small employer premium rate to PFML in 2024). The mandatory small employer share is 25 percent (0.22 percent). The employee share remains at 50 percent (0.44 percent) unless paid by the employer.

[39] This information is not legal or financial advice and is not a guarantee of the premium amount or benefits. Estimates use the premium rates set under Minnesota Statutes, section 268B.14, subdivisions 7 and 5a, and do not include any applicable tax impact. People can contact DEED for individual information.

[40] Information on taxation of premiums can be found from DEED, https://pl.mn.gov/employers/taxes-and-paid-leave; and IRS guidance: Revenue Ruling 2025-4, https://www.irs.gov/pub/irs-drop/rr-25-04.pdf; IRS Notice 2026-6, https://www.irs.gov/pub/irs-drop/n-26-06.pdf.

[41] Minn. Stat. §§ 268B.01, subd. 43 (taxable wages); and 268B.14, subd. 4 (wages subject to premium).

[42] Laws 2023, ch. 59, art. 1, § 23, subd. 6 or Minn. Stat. § 268B.14, subd. 6 (premium rate enacted in 2023).

[43] Laws 2024, ch. 127, art. 73, § 42 (2024 amendment to premium rate adjustments).

[44] Laws 2023, ch. 59, art. 1, § 41 (actuarial study).

[45] Paul Correia, *Actuarial Analysis for the Minnesota Paid Family and Medical Leave Program,* Milliman, Oct. 27, 2023; https://www.house.mn.gov/comm/docs/jmd_VYeDfUOr2Qd67QZ5pw.pdf.

[46] Paul Correia, "Actuarial Analysis of Minnesota PFML Program Options," Milliman, letter to DEED, Feb. 21, 2024; https://www.house.mn.gov/comm/docs/QK4F1J44UUqrQ7obDmC-yQ.pdf.

[47] Laws 2024, ch. 127, art. 73, § 42.

[48] Laws 2025, 1st Spec. Sess. ch. 6, art. 4, § 27 (2025 amendment to premium rate adjustments).

[49] Minn. Stat. § 268B.14, subd. 7 (2025) (premium rate maximum and future adjustments).

[50] *State of Minnesota Paid Family and Medical Leave Program: 2026 Annual Actuarial Report*, Spring Consulting Group, July 27, 2026; https://pl.mn.gov/sites/default/files/2026-07/MN_Paid_Leave_2026_Actuary_Report.pdf

[51] Minn. Stat. §§ 177.27, subd. 4 (DLI compliance authority); 268B.09, subds. 1-6 (PFML employment protections); 268B.14, subd. 3 (premium chargeback to employees).

[52] Minn. Stat. §§ 268B.09, subds. 1, 2, and 8 (prohibitions, penalties, and remedies); and 268B.24 (conciliation services).

[53] Minn. Stat. § 181.9447 (defining eligible uses of ESST and notice, documentation, and other requirements).

[54] Minn. Stat. §§ 181.943; 181.9448; and 268B.27 (interaction of ESST and PFML with other leave laws).

[55] More information on ESST can be found at DLI's website: https://www.dli.mn.gov/sick-leave; by phone 651-284-5075; or by email: esst.dli@state.mn.us.