

## Deadline for Minnesota Employers to Begin Providing Earned Sick and Safe Time to their Minnesota Employees is January 1, 2024

12.11.2023

January 1, 2024, is the deadline for Minnesota employers to begin providing Earned Sick and Safe Time to their Minnesota employees.

Earlier this year, the Minnesota legislature adopted a new law that requires all Minnesota employers to provide paid leave time to any employee who works 80 or more hours in a year for the employer in Minnesota.

This leave, called Earned Sick and Safe Time (ESST), is paid leave that an employee can use for one of multiple reasons, including treatment or preventative care for mental or physical illness; family caregiving; an unexpected closure of a school, workplace, or place of care; and for safety planning or legal proceedings due to domestic abuse, sexual assault, or stalking of the employee or a family member.

Employers which already provide paid leave to employees that is consistent with and at least as generous as the new ESST requirements are not required to provide additional paid time off by the new ESST law.

Employers which are required to make changes to comply with the new law have a choice to make. They may either accrue ESST hours for employees as the employees earn those hours by working (with ESST hours accruing at a rate of one hour for each 30 hours worked and with employers permitted to cap the hours at 48 in a year) or, alternatively, employers may elect to "front-load" at least 48 hours of paid ESST time for each eligible employee at the beginning of each vear.

Employers which elect to front-load ESST time for eligible employees as described in the new law are not required to carry over any unused ESST hours from one year to the next. The front-loading requirements are that an employer may either (i) front-load 48 hours of ESST time and pay out any unused ESST time at year end, or (ii) front-load 80 hours of ESST time with no requirement for payout of unused ESST hours at year end.

Employers which elect to accrue ESST hours as they are earned rather than front-loading ESST hours must allow employees to carry over unused ESST hours from one year to the next, but may limit the accrual of those hours to a cap of 80.



Employers have other responsibilities under the new ESST law, including but not limited to listing the total number of ESST hours available and the ESST hours used on employees' earnings statements at the end of each pay period. If the employer has an existing paid time off or vacation program that satisfies the ESST law requirements, the employer need not track ESST time separately and may simply report the paid time off or vacation hours used and remaining. Further, if an employee uses an existing paid time off or vacation policy that complies with the ESST requirements to take paid time off for purposes that do not qualify for ESST time off from work, the employer need not provide any additional paid time off.

Employers must also provide employees with a notice about ESST benefits by January 1, 2024, or at the start of employment, whichever is later. The notice must be provided in English and in an employee's primary language if that is not English. If employers have an employee handbook, an ESST notice must also be included in the handbook.

The Minnesota Department of Labor and Industry has posted a variety of resources to assist employers in complying with the new ESST law. Here are links to the Department's:

- ESST web page
- ESST Fact Sheet
- ESST FAQ page

Here also are links to the Minnesota Department of Labor and Industry:

- Model Notice Form
- Model Workplace Poster

Employers with questions, including whether their existing PTO or vacation policies may satisfy the ESST requirements, should contact any of Moss & Barnett's employment law lawyers.

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