

EMPLOYER SIZE AND MINIMUM WAGE

UNTIL DEC. 31, 2017:

- **Large employer**
Any enterprise with an annual gross revenue of \$500,000 or more must pay at least \$9.50 an hour.
- **Small employer**
Any enterprise with annual gross revenue of less than \$500,000 must pay at least \$7.75 an hour.



AS OF JAN. 1, 2018:

- **Large employer**
Any enterprise with an annual gross revenue of \$500,000 or more must pay at least \$9.65 an hour.
- **Small employer**
Any enterprise with annual gross revenue of less than \$500,000 must pay at least \$7.87 an hour.



CALCULATING YOUR ENTERPRISE'S GROSS ANNUAL REVENUE

- Review your past four quarterly tax estimates or your previous year audit statement.
- Add up the gross revenue for your four most recent quarters.
- You can exclude excise taxes that are listed separately.
- If the combined amount of gross revenue is more than \$500,000, pay the large Minnesota employer minimum wage rate. View the employer fact sheet "[Minimum wage rates](#)" at www.dli.mn.gov/MinWage for details.

CONTACT INFORMATION

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Notice: This flier is a brief summary of Minnesota law and is intended as a guide. It is not to be considered a substitute for Minnesota Statutes regarding minimum wage laws.