

# Employer size and minimum wage

## AS OF JAN. 1, 2019

- **Large employer**  
Any enterprise with an annual gross revenue of \$500,000 or more must pay at least \$9.86 an hour.
- **Small employer**  
Any enterprise with annual gross revenue of less than \$500,000 must pay at least \$8.04 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](http://www.dli.mn.gov/MinWage) for details.



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

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