



EMPLOYER FACT SHEET

EMPLOYER SIZE AND MINIMUM WAGE

STARTS AUG. 1, 2016:

ANNUAL THRESHOLD FOR MINIMUM WAGE RATES IS \$500,000

- **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.



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 (began Aug. 1, 2014), pay the large Minnesota employer minimum wage rate. View the employer fact sheet "[Minimum wage rates](http://www.dli.mn.gov/MinWage)" 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.

This document can be provided in different forms, such as audio, Braille or large print, by calling (651) 284-5005 or 1-800-342-5354.