

# Employer size and minimum wage

## AS OF JAN. 1, 2020

- **Large employer**  
Any enterprise with an annual gross revenue of \$500,000 or more must pay at least \$10 an hour.
- **Small employer**  
Any enterprise with annual gross revenue of less than \$500,000 must pay at least \$8.15 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 Minnesota large-employer minimum wage rate. View the employer fact sheet "Minimum wage rates" at [www.dli.mn.gov/business/employment-practices/minimum-wage-minnesota](http://www.dli.mn.gov/business/employment-practices/minimum-wage-minnesota) for details.



Labor Standards • 443 Lafayette Road N. • St. Paul, MN 55155  
651-284-5075 • 800-342-5354 • 651-284-5099 (Spanish) • [www.dli.mn.gov](http://www.dli.mn.gov) • [dli.laborstandards@state.mn.us](mailto:dli.laborstandards@state.mn.us)

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.

Version 1019