

MINNESOTA PAID LEAVE CHECKLIST

Key Dates and Deadlines:

- Equivalent Private Plan substitution deadline is November 10, 2025.
- All Minnesota employers must notify employees about paid leave by December 1, 2025
- Develop and publish PFMLA policy by December 15, 2025 (recommended date)
 - Train paid leave administrator and HR staff on policy requirements.
 - Who is responsible for tracking leave?
 - Train managers and supervisors on PFMLA, especially on employee protections, reinstatement, no discrimination/retaliation.
- Update employee handbook to coordinate and align PMFL policy with other policies (i.e., FMLA, paid and unpaid leaves of absence) by December 15, 2025 (recommended date)
- Evaluate Short-Term and Long-Term Disability policies and align terms with PFMLA benefits
- Issue wage notices to employees for payroll tax deductions before December 31, 2025. Note that DEED's position is as follows: employees must acknowledge that they have received the information. "This can be done by signing a form, acknowledging receipt electronically (for example, in your payroll system), or in another way you decide."
- Employers can begin deducting employee-share of payroll taxes January 1, 2025
- First premium payments for state plan are due 4/1/26
- Designate your paid leave administrator, who will have access to reviewing the applications for state plan benefits submitted by employees
<https://paidleave.mn.gov/>

Policy Considerations

- Employers must draft a policy for PFMLA leave, including one which coordinates with the DEED-side of administration of PFMLA benefits. An employer's policy should include the following:
 - Basic Provisions regarding how the premiums are paid
 - Basic provisions regarding eligibility including covered employment, wage credits and certification requirements
 - If state plan, define the state benefit year
 - If private plan, define the benefit year
 - Considerations for both plans, do you want to coordinate the state benefit year or the private plan year with your current FMLA leave year, if applicable?

- Reasons for leave and amount of leave available to employees
- Notice requirements to take leave
 - What the state will require and what the employer's policy requires
 - Planned leave versus unplanned leave
- Medical Certification
 - To the state and to employer
- Intermittent Leave -when may intermittent leave be taken for MPL, what are the increments of time and how much total leave.
- Call In procedures for use of leave
 - For reduced schedule leave and intermittent leave
 - Does your policy clearly state that failure to follow call in procedures could lead to discipline?
- What benefits will be designated as supplemental?
 - Supplemental Benefits – remember the designation of supplemental benefits is up to the employer, but whether to use them is up to the employee.
 - “Top off” supplemental benefits such as vacation, ESST or PTO
 - Employer provided salary continuation supplemental benefits such as paid maternity leave, parenting leave, salary continuation or STD benefits.
- Maintenance and Payment of health insurance premiums
 - How will the premiums be paid if employees are only reimbursed by the state?
 - How will premiums be paid if an employee is using supplemental leave benefits
 - Do you have an acknowledgement form for the employee to sign before they take leave?
 - Wage deduction authorization and notice.
- Coordination of FMLA, Parenting leave, etc.
 - Remember, some leave will not be concurrent
- Reinstatement Rights
- Coordination of all paid time off and other policies
 - Earning of hours worked benefits while taking PFMLA
- No retaliation provisions related to employee exercise of rights