MINNESOTA CHAMBER OF COMMERCE
GROWING MINNESOTA

Employers: Prepare for Paid Family and Medical Leave (PFML)

Starting January 1, 2026, state-mandated Paid Family and Medical Leave (PFML) will allow employees to take time off of work in unprecedented ways. Employers must prepare to work with employees in advance of this program.

Here are steps to take, according to the Department of Employment and Economic Development (DEED). All resources are linked from the QR code below.

Set up your accounts

As an employer, you will need an Employer Account and Paid Leave Administrator Account to meet your responsibilities under the new program. For more information about these accounts, visit the accounts page.

- [ ] **Register for an Employer Account**
  Go to uimn.org to register for an Employer Account (if you don't already have one). Use this account to submit wage detail reports and pay payroll taxes or premiums.

- [ ] **Designate a Paid Leave Administrator(s) in your Employer Account**
  This person(s) will be the main contact(s) at your organization with Minnesota Paid Leave. For help, refer to our step-by-step guide.

- [ ] **Create a Paid Leave Administrator Account**
  Go to paidleave.mn.gov to create your Paid Leave Administrator Account. You will need this account to review leave applications and view paid leave determinations.

Decide if you are going to participate in the state plan or substitute an equivalent private plan.

- [ ] Employers can choose to meet their responsibilities under this new mandate by providing employees with an equivalent private plan that meets or exceeds the coverage and job protections offered by the state and not cost your workers more. There are two types of equivalent plans: private insurance carrier plans or self-insured plans. If you want to offer an equivalent plan rather than the state plan you must apply for an Equivalent Plan Substitution. Employers approved for an equivalent plan will not pay payroll taxes to the state, but will still have other obligations under Minnesota Paid Leave. Visit DEED's Equivalent Plan page to learn more.

Notify your employees

You must notify your employees about this new program by December 1, 2025.
You are required to both hang a poster and inform employees individually.

☐ **Hang a workplace poster**
You must display the paid leave workplace poster in a place where employees can easily see it. You must post it in English and any other language that is primary for five or more of your workers. If you provide paid leave through an approved equivalent plan, you are also required to display the equivalent plan poster for your employees. Download the posters from our website. Posters in other languages will be available soon.

☐ **Notify individual employees**
You must notify employees in their primary language, and 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. A sample notification can be downloaded on the DEED website. Follow the instructions included in the document. Sample notifications will be available in other languages soon. If you use an approved equivalent plan for paid leave or have any designated seasonal hospitality employees, you may have additional notice requirements. Visit DEED's employer toolkit to learn more.

Prepare your workplace

Make decisions now about how paid leave will work in your organization.

☐ Decide how to split payroll taxes or premiums
Employers must cover at least 50 percent of payroll tax or premium costs, but you can choose to cover more. Calculate payroll taxes or premiums for when the program launches on our payroll taxes or premiums webpage.

☐ Set up a clear notification process
Employees must tell you before applying to paid leave. Decide who they will notify and how.

☐ Decide whether to allow supplemental payments
Paid leave only replaces part of an employee's wages. As an employer, you decide whether to allow certain other benefits – including vacation and sick time – to "top off" payments from the program. If you allow it, employees can choose to use these supplemental payments to make up the difference between paid leave and their regular wages while on leave. If you decide not to allow supplemental payments, employees who want to receive their full, usual wage while on leave need to use their vacation, sick time, or other paid time off instead of paid leave.

☐ Set your intermittent leave policy
Employees can take leave in small blocks of time rather than all at once. This is called intermittent leave. You decide the shortest block of time an employee can use – from one minute up to one day. You can also decide how much leave time can be taken as intermittent leave. Employees can take up to 480 hours of leave intermittently each year if they qualify (the equivalent of 12 weeks at 40 hours per week). If someone qualifies to take up to the maximum 20 weeks of leave in a year, you can decide if that additional time can also be taken intermittently, or if it must be taken in one continuous block.

For more information

Please visit the Minnesota Chamber's website for more resources for employers on implementing the Paid Family and Medical Leave law in Minnesota.

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