

CHAPTER 3315
DEPARTMENT OF EMPLOYMENT AND ECONOMIC
DEVELOPMENT
EMPLOYER TAXES

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3315.0100 [Repealed, L 2004 c 206 s 53]

WAGES

3315.0200 PURPOSE.

Subpart 1. **Scope.** Parts 3315.0200 to 3315.0213 further define "wages" as defined in Minnesota Statutes, section 268.035, subdivision 29, and used in Minnesota Statutes, sections 268.03 to 268.23; this chapter; interpretations; forms; and other official pronouncements issued by the department.

Subp. 2. [Repealed, 13 SR 1057]

Subp. 3. [Repealed, 13 SR 1057]

Subp. 4. [Repealed, 13 SR 1057]

Statutory Authority: *MS s 14.386; 14.388; 268.021*

History: *13 SR 1057; 31 SR 285; 33 SR 999*

3315.0202 [Repealed, L 2004 c 206 s 53]

3315.0203 WAGES PAYABLE, CORPORATE OFFICERS.

If a corporation does not have a regularly scheduled pay date for its officers or have reference to one in the corporate minutes, the wages of its corporate officers are considered due when paid. If the corporate minutes specify an amount to be paid each period, such as a week, month, or year, without specifying an exact pay date, the wages for a period are considered due no later than the end of the period.

Statutory Authority: *MS s 14.386; 14.388; 268.021*

History: *13 SR 1057; 31 SR 285*

3315.0210 [Repealed, L 2007 c 128 art 4 s 6]

3315.0211 TIPS AND GRATUITIES AS WAGES.

Subpart 1. **Accounted for to the employer.** Tips and gratuities are accounted for to the employer in various manners or forms including when they are:

- A. added to the customer's bill by the employer;
- B. added to the bill by a customer using credit for the purchase;

- C. disbursed by the employer from a tip pool; or
- D. reported to the employer in compliance with the Internal Revenue Code of 1986.

Subp. 2. **Paid to an employee by a customer.** Tips and gratuities are considered paid to an employee by a customer if they are:

- A. received directly from the customer;
 - B. distributed from a tip pool, whether controlled by the employer or employees;
- or

C. received as part of a plan or system under which the person initially receiving them, whether directly from the customer or from a tip pool, distributes a portion of the tips to other employees.

Under items A to C the tips are considered as being paid by the customer to the person ultimately receiving them.

Statutory Authority: *MS s 268.021*

History: *13 SR 1057*

3315.0212 EMPLOYEE EQUIPMENT AND VEHICLES.

Subpart 1. **Trucks, bulldozers, tractors.** The compensation of the operator and supplier of a bulldozer, tractor, or similar equipment, and trucks other than truck owner-operators excluded under Minnesota Statutes, section 268.035, subdivision 25b, whose compensation includes wages for personal services as well as the cost of operating and hiring the equipment are wages unless the amount attributable to wages is separately identified either by making separate payments; or, if both wages and equipment hire are combined in a single payment, by a prearranged written agreement or by specifically indicating the separate amounts at the time of each payment.

Subp. 2. **Advances or reimbursements as wages.** Payments to an employee that include advances or reimbursements for use of a personal vehicle of up to 9,000 pounds gross vehicle weight in the employer's business are wages unless the amount attributable to the use of the vehicle is separately paid or stated as prescribed in Minnesota Statutes, section 268.035, subdivision 29, paragraph (a), clause (10), and the advance or reimbursement is not unreasonable or arbitrary in which case only the amount attributable to services performed is wages.

Subp. 3. **Commissioner determination of wages.** If the commissioner finds that the wage determination of the equipment operators or employees who use their personal vehicles in the employer's business prescribed by subparts 1 and 2 would be unreasonable or arbitrary in a particular case, then the commissioner must determine the amount of the wages of the employee involved.

Statutory Authority: *MS s 14.386; 14.388; 268.021*

History: *13 SR 1057; 17 SR 1279; 31 SR 285; 33 SR 999*

3315.0213 NONCASH WAGES.

Except as may otherwise be provided in this chapter, the cash value of wages payable in any medium other than cash is:

- A. the fair market value of meals or any value agreed upon between the employer and employee if it is not less than the allowance as provided in Minnesota Statutes, sections 177.21 to 177.35, the Minnesota Fair Labor Standards Act, and rules promulgated thereunder;
- B. the value of rent of a house, apartment, or other lodging, furnished to an employee that would be paid by an employee for similar or equivalent accommodations, but in no event less than the allowance provided in Minnesota Statutes, sections 177.21 to 177.35 and rules promulgated thereunder; or

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C. the fair market value, determined when received, of any other payment for services unless a higher value is agreed upon between the employer and the employee.

If the commissioner determines that the reasonable fair market value is other than as determined by the employer the commissioner must, after affording the employer reasonable opportunity for the submission of relevant information, determine the reasonable cash value of board, rent, housing, meals, or similar advantage.

Statutory Authority: *MS s 14.386; 14.388; 268.021*

History: *13 SR 1057; 31 SR 285*

3315.0220 [Repealed, L 2007 c 128 art 4 s 6]

3315.0300 [Renumbered 3315.0211]

3315.0400 [Renumbered 3315.0213]

3315.0500 [Renumbered 3315.0212]

EMPLOYMENT

3315.0501 DEFINITIONS.

Subpart 1. **Scope.** For the purpose of parts 3315.0501 to 3315.0555 the following terms have the meaning given to them.

Subp. 2. **Control.** "Control" is the power to instruct, direct, or regulate the activities of an individual whether or not the power is exercised.

Subp. 3. [Repealed, L 2004 c 206 s 53]

Subp. 4. [Repealed, L 2004 c 206 s 53]

Subp. 5. [Repealed, L 2004 c 206 s 53]

Statutory Authority: *MS s 268.021*

History: *13 SR 1057; L 2004 c 206 s 53*

3315.0510 [Repealed, L 2004 c 206 s 53]

3315.0515 [Repealed, L 2007 c 128 art 4 s 6]

3315.0520 [Repealed, L 2007 c 128 art 4 s 6]

3315.0525 [Repealed, L 2007 c 128 art 4 s 6]

3315.0530 Subpart 1. [Repealed, L 2004 c 206 s 53]

Subp. 2. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 3. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 4. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 5. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 6. [Repealed, L 2007 c 128 art 4 s 6]

3315.0535 [Repealed, L 2004 c 206 s 53]

3315.0540 [Repealed, L 2007 c 128 art 4 s 6]

3315.0545 [Repealed, L 2004 c 206 s 53]

3315.0550 [Repealed, L 2007 c 128 art 4 s 6]

3315.0555 DETERMINING WORKER STATUS.

Subpart 1. **Essential factors.** When determining whether an individual is an employee or an independent contractor, five essential factors must be considered and weighed within

a particular set of circumstances. Of the five essential factors to be considered, the two most important are those:

A. that indicate the right or the lack of the right to control the means and manner of performance; and

B. to discharge the worker without incurring liability. Other essential factors to be considered and weighed within the overall relationship are the mode of payment; furnishing of materials and tools; and control over the premises where the services are performed.

Other factors, including some not specifically identified in this part, may be considered if a determination is inconclusive when applying the essential factors, and the degree of their importance may vary depending upon the occupation or work situation being considered and why the factor is present in the particular situation.

Subp. 2. [Repealed, L 2012 c 201 art 3 s 16]

Subp. 3. [Repealed, L 2012 c 201 art 3 s 16]

Subp. 4. [Repealed, L 2012 c 201 art 3 s 16]

Subp. 5. [Repealed, L 2004 c 206 s 53]

Statutory Authority: *MS s 14.386; 14.388; 268.021*

History: *13 SR 1057; 17 SR 1279; L 2004 c 206 s 53; 31 SR 285; L 2012 c 201 art 3 s 16*

3315.0600 [Renumbered 3315.0220]

3315.0700 [Renumbered 3315.0501]

3315.0800 [Renumbered 3315.0555, subpart 5]

AGRICULTURAL LABOR

3315.0801 PURPOSE.

Parts 3315.0801 to 3315.0845 further define and clarify terms used in Minnesota Statutes, section 268.035, subdivisions 2, 11, and 20, clause (34), and in parts 3315.0801 to 3315.0845.

Statutory Authority: *MS s 14.386; 14.388; 268.021*

History: *13 SR 1057; 31 SR 285; L 2012 c 201 art 3 s 15*

3315.0805 DEFINITIONS.

Subpart 1. **Agricultural and horticultural commodity.** "Agricultural or horticultural commodity" includes nuts, fruits, mushrooms, vegetables, honey, milk, eggs and grain, flowers, cut flowers, trees, sod and shrubbery, animal feed or bedding, grass seed, vegetable and cereal seed, flax, soy beans, sunflower seeds, corn, medicinal herbs, and other crops.

Subp. 2. **Commodity.** "Commodity" refers to a single product. For example, all apples are one commodity. Apples and peaches are two separate commodities.

Subp. 3. **Crop purchase agreement.** "Crop purchase agreement" means an agreement whereby a crop is raised under contract with a buyer.

Subp. 4. **Cultivating.** "Cultivating" means cultivating of the soil, irrigating crops, spraying, dusting, and other related operations.

Subp. 5. **Farm.** "Farm," unless otherwise excluded in part 3315.0820, means land or buildings if their primary use is for raising agricultural or horticultural commodities or for activities generally associated with the operation of a ranch, range, livestock, or dairy operation. A farm need not be a specific size and it need not be composed of contiguous plots. The performance of agricultural services does not by itself render the place where they are performed a farm.

Subp. 6. **Fur-bearing animals.** "Fur-bearing animals" are animals raised for the eventual use of their fur in the manufacture of clothing or other products.

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Subp. 7. **Harvesting.** "Harvesting" includes baling hay and straw, shredding fodder, combining small grains, hulling nuts, and course grinding of alfalfa. Horticultural commodities including flowers, trees, shrubbery, and plants are harvested when they are taken up for sale or storage.

Subp. 8. **Livestock.** "Livestock" is any useful domestic animal kept for use on a farm or raised for sale and profit or for eventual consumption.

Subp. 9. **Poultry.** "Poultry" is any domestic fowl raised for meat or eggs and includes chickens, turkeys, ducks, and geese.

Subp. 10. **Primary.** "Primary" means 70 percent or more.

Subp. 11. **Raising.** "Raising" as it pertains to livestock, bees, poultry, fur-bearing animals, and wildlife means any or all stages of development, including breeding, which are necessary in their maturing for use on the farm or for sale. Raising does not include services in potting, watering, heeling, or otherwise caring for trees, shrubbery, plants, flowers, or similar items that are purchased in salable condition for the purpose of resale.

Subp. 12. **Terminal market.** A "terminal market" includes a packing or processing plant or any place where a farmer-producer customarily relinquishes economic interest in the commodity, its future form, or its destiny.

Subp. 13. **Wildlife.** "Wildlife" refers to frogs, birds, fish, and all animals belonging to a species or class generally considered wild regardless of the element which they inhabit.

Statutory Authority: *MS s 14.388; 268.021*

History: *13 SR 1057; 17 SR 1279; 33 SR 999*

3315.0810 UNMANUFACTURED STATE.

Minnesota Statutes, section 268.035, subdivision 2, requires that the services described in that subdivision be in connection with commodities that are in their unmanufactured state. A commodity that loses its original identity is considered in a manufactured state and services relating to the manufactured product are not agricultural. The following products are considered as being in a manufactured state: cheese; butter; yogurt; ice cream; dried or powdered milk; dried fruits or vegetables; juices, oils, and syrups derived from fruits and vegetables; and dried or powdered eggs.

Statutory Authority: *MS s 14.386; 14.388; 268.021*

History: *13 SR 1057; 31 SR 285; 33 SR 999*

3315.0815 FARMS, INCLUSIONS.

Subpart 1. **Wild rice.** Land developed for seeding, cultivating, and raising wild rice is a farm.

Subp. 2. **Christmas trees.** A plot of land used primarily for raising Christmas trees is a farm.

Subp. 3. **Mushrooms.** Land and structures used primarily for raising mushrooms is a farm.

Subp. 4. **Wildlife.** A parcel of real property used for raising any form of wildlife is a farm.

Subp. 5. **Ranges.** Land used primarily for grazing is a farm.

Statutory Authority: *MS s 268.021*

History: *13 SR 1057*

3315.0820 FARMS, EXCLUSIONS.

Subpart 1. **Feedlots, hatcheries, and horse training and breeding.** Feedlots, hatcheries, and horse training and breeding enterprises are not in themselves farms although they require services generally considered to be agricultural labor.

Subp. 2. **Wildland.** Property left in its wild state with no effort expended to perform common farming operations is not a farm.

Statutory Authority: *MS s 268.021*

History: *13 SR 1057*

3315.0825 AGRICULTURAL LABOR ON FARMS.

Services connected with the following activities must be performed on a farm as defined in Minnesota Statutes, section 268.035, subdivision 2, and in parts 3315.0801 to 3315.0845, to be agricultural labor:

- A. breeding and training horses;
- B. hatching poultry;
- C. aerial seeding, fertilizing, spraying, and dusting including services related to the mixing of the spray or dust material or the loading of the material into the airplane, as well as services related to the measuring of the swaths and the marking and flagging of fields to be dusted or sprayed;
- D. clerical, bookkeeping, and other office work in conjunction with the services referred to in Minnesota Statutes, section 268.035, subdivisions 2 and 11; or
- E. holding, feeding, and fattening livestock in feed lots.

Statutory Authority: *MS s 14.386; 14.388; 268.021*

History: *13 SR 1057; 31 SR 285*

3315.0830 AGRICULTURAL LABOR, CONDITIONAL SITUATIONS.

Subpart 1. **Generally.** The services described in subparts 2 to 5 are not agricultural labor unless they meet the specific requirements set forth in subparts 2 to 5 with regard to where and for whom they are performed. When reference is made to "incidental to ordinary farming operations," that means services of the character ordinarily performed by employees of a farmer or of a farmer's cooperative organization or group as a prerequisite to marketing in its unmanufactured state any agricultural or horticultural commodity produced by the farmer, organization, or group.

Subp. 2. **Clerical work.** Record keeping and other clerical or office work performed in connection with the functions described in Minnesota Statutes, section 268.035, subdivisions 2 and 11, unless they are:

- A. performed in the employ of the owner or tenant or other operator of a farm;
- B. rendered in major part on a farm; and
- C. performed incidentally to ordinary farming operations.

Subp. 3. **Commodity retailing.** Retailing agricultural or horticultural commodities, on or off the farm, unless:

- A. the services are performed for, and the commodities are produced by the operator of the farm; and
- B. less than 50 percent of the employee's time is devoted to the services. The 50 percent test is to be applied to each employee with respect to either a pay period or 31 days, whichever is less.

Subp. 4. **Waterways work.** Services in the construction of canals, reservoirs, waterways, or drainage ditches, unless in the employ of the owner or tenant or other operator of a farm.

Subp. 5. **Land clearance.** Services in the clearing of stumps, brush, and debris from land in preparation for its use as a farm, unless done in the employ of the owner tenant or other operator of the farm.

Statutory Authority: *MS s 14.386; 14.388; 268.021*

History: *13 SR 1057; 31 SR 285*

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3315.0835 AGRICULTURAL LABOR EXCLUSIONS.

Subpart 1. **Generally.** Services connected with the following activities do not constitute agricultural labor:

- A. breeding, raising, and caring for mice, rats, and other rodents and creatures commonly held for sale in pet shops or raised for research and experimental purposes;
- B. breeding, raising, caring for, exhibiting, and boarding dogs and cats;
- C. racing, exhibiting, and boarding horses, including services connected with a riding stable or academy;
- D. lumbering or landscaping;
- E. collecting and processing maple sap into maple syrup or sugar;
- F. trapping animals;
- G. harvesting native wild rice not grown on land developed specifically for that purpose; or
- H. raising and harvesting worms.

Subp. 2. **Packing plants.** Services performed in the employ of any person other than the operator of a farm in hauling crops to a packing plant and services within the plant do not constitute agricultural labor.

Statutory Authority: *MS s 268.021*

History: *13 SR 1057*

3315.0840 AGRICULTURAL LABOR, SEPARATE COMMODITIES.

The services with respect to each commodity are to be considered separately in determining whether the conditions set forth in Minnesota Statutes, section 268.035, subdivisions 2 and 11, have been satisfied.

Statutory Authority: *MS s 14.386; 14.388; 268.021*

History: *13 SR 1057; 31 SR 285*

3315.0845 CROP PURCHASE AGREEMENTS.

Subpart 1. **Farm operator.** A person agreeing to purchase a commodity grown under a crop purchase agreement does not by that reason qualify as an operator of a farm even though the person conducts some or all of the operations necessary for the production and harvesting of the crops purchased.

Subp. 2. **Agricultural labor.** Services performed on a farm in the employ of either party to a crop purchase agreement in connection with the raising and harvesting of crops is agricultural labor.

Statutory Authority: *MS s 268.021*

History: *13 SR 1057; 17 SR 1279*

3315.0900 [Renumbered 3315.0555, subpart 4]

DOMESTIC SERVICE

3315.0901 PURPOSE.

Parts 3315.0901 and 3315.0905 further define and clarify terms used in Minnesota Statutes, section 268.035, subdivision 20, clause (18), and in parts 3315.0901 and 3315.0905.

Statutory Authority: *MS s 14.386; 14.388; 268.021*

History: *13 SR 1057; 31 SR 285; 33 SR 999; L 2012 c 201 art 3 s 15*

3315.0905 DEFINITIONS.

Subpart 1. **Domestic service.** "Domestic service" means work ordinarily performed as an integral part of household duties that contribute to the maintenance of the employer's private home or administers to the personal wants and comforts of the employer and other members of the employer's household. In general "domestic service" includes work performed by cooks, table servers, butlers, housekeepers, house servants, security guards, cleaners, companions, child care providers and teachers employed in the household, valets, babysitters, launderers, furnace workers, caretakers, gardeners, grooms, sewing workers, odd-job workers, and chauffeurs of family automobiles. Domestic service performed for fraternities and sororities also includes services performed by houseparents.

Subp. 2. **Local college club.** "Local college club" means a club operated and controlled by and for the benefit of students enrolled at a university or college.

Subp. 3. **Private home.** "Private home" means the fixed abode of one or more persons. Any shelter used as a dwelling may be considered as a private home including a tent, boat, trailer, or a room or suite in a hospital, hotel, sanatorium, or nursing home. A cooperative boarding and lodging facility may also be a private home. In an apartment house, each apartment, together with its stairways, halls, and porches is a private home. Parts of the premises devoted to common use, such as an office, furnace room, lawns, public stairways, halls, and porches, are not a part of the private home. If a facility is used mainly as a commercial rooming or boarding house only that part of the house which is used as the operator's living quarters is considered to be a private home.

Statutory Authority: *MS s 268.021*

History: *13 SR 1057; 17 SR 1279*

3315.0910 Subpart 1. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 2. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 3. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 4. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 5. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 6. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 7. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 8. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 9. [Repealed, L 2005 c 112 art 2 s 42]

3315.0915 [Repealed, L 2004 c 206 s 53]

3315.0920 [Repealed, L 2004 c 206 s 53]

3315.1000 Subpart 1. [Renumbered 3315.0555, subpart 3]

Subp. 2. [Renumbered 3315.0555, subpart 3, item A]

Subp. 3. [Renumbered 3315.0555, subpart 3, item B]

Subp. 4. [Renumbered 3315.0555, subpart 3, item C]

Subp. 5. [Renumbered 3315.0555, subpart 3, item D]

Subp. 6. [Renumbered 3315.0555, subpart 3, item E]

Subp. 7. [Renumbered 3315.0555, subpart 3, item F]

Subp. 8. [Renumbered 3315.0555, subpart 3, item G]

Subp. 9. [Renumbered 3315.0555, subpart 3, item H]

Subp. 10. [Renumbered 3315.0555, subpart 3, item I]

Subp. 11. [Renumbered 3315.0555, subpart 3, item J]

Subp. 12. [Renumbered 3315.0555, subpart 3, item K]

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Subp. 13. [Renumbered 3315.0555, subpart 3, item L]

Subp. 14. [Renumbered 3315.0555, subpart 3, item M]

RECORDS AND REPORTS

3315.1001 SCOPE.

Parts 3315.1001 and 3315.1010 clarify an employer's duty with regard to records and reports as required under Minnesota Statutes, chapter 268.

Statutory Authority: *MS s 14.386; 14.388; 268.021*

History: *13 SR 1057; 31 SR 285; 33 SR 999*

3315.1005 Subpart 1. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 2. [Repealed, L 2004 c 206 s 53]

Subp. 3. [Repealed, L 2007 c 128 art 4 s 6]

3315.1010 RECORDS.

Subpart 1. **Record keeping.** Each employer must establish, maintain, and preserve records with respect to individuals performing personal services for it, including individuals who perform or assist in performing the work of any employee of the employer if the employer had actual or constructive knowledge that the work was being performed. The records must be preserved for a period of not less than eight years after the calendar year in which the compensation for the services was paid or payable, and must show for each individual the following:

- A. name;
- B. Social Security number;
- C. days in which the individual performed personal services;
- D. location where services were performed;
- E. wages paid and wages due but not paid for personal services, showing separately:
 - (1) money wages, excluding special payments;
 - (2) wages paid and wages due but not paid, in any medium other than money, excluding special payments;
 - (3) special payments such as bonuses, gifts, and prizes, showing separately money payments, other special payments, and the character of the payments; and
 - (4) tips and gratuities paid to an employee by a customer and accounted for by the employee to the employer as defined in part 3315.0211, subparts 1 and 2;
- F. rate and base unit of pay;
- G. amounts paid as allowances or reimbursement for travel or other activity pertaining to the furtherance of the employer's business which were not included as wages. The account must show each item of expense incurred during each pay period or calendar month;
- H. the date of separation and the reason, in detail, for the termination;
- I. the complete resident address of the employee;
- J. for each pay period:
 - (1) the beginning and ending dates of the period;
 - (2) the total amount of wages paid and wages due but not paid for personal services performed; and
 - (3) the date of payment; and

K. for each calendar month or, if less, the established pay period of the employer, the hours spent performing services in employment and the hours spent performing non-covered employment, by each employee for which the provisions of Minnesota Statutes, section 268.035, subdivision 15, paragraph (a), clause (5), apply.

Subp. 2. **Instate and outstate.** For services performed within and without Minnesota the records required by subpart 1 must include:

A. the city or county and state in which the employer maintains a base of operations, as defined in Minnesota Statutes, section 268.035, subdivision 12, clause (1), used by the individual;

B. the city or county and state from which the services are directed and controlled, if the employer does not have a base of operations in the states in which an individual performs services; and

C. a list of the states in which the individual performs other than temporary or incidental services and the dates services were performed at each location.

Subp. 3. **Covered and uncovered employment.** For services performed in both employment and noncovered employment within a pay period the records required by subpart 1 must include the hours spent performing services in employment and the hours spent performing noncovered employment.

Statutory Authority: *MS s 14.386; 14.388; 268.021*

History: *13 SR 1057; 31 SR 285; 33 SR 999*

3315.1015 Subpart 1. [Repealed, L 2004 c 206 s 53]

Subp. 2. [Repealed, L 2004 c 206 s 53]

Subp. 3. [Repealed, L 2004 c 206 s 53]

Subp. 4. [Repealed, L 2003 1Sp3 art 2 s 21]

3315.1020 [Repealed, L 2005 c 112 art 1 s 16]

3315.1100 Subpart 1. [Repealed, 13 SR 1057]

Subp. 2. [Renumbered 3315.0555, subpart 2]

Subp. 2a. [Renumbered 3315.0555, subpart 2, item A]

Subp. 3. [Renumbered 3315.0555, subpart 2, item B]

Subp. 4. [Renumbered 3315.0555, subpart 2, item C]

Subp. 5. [Renumbered 3315.0555, subpart 2, item D]

Subp. 6. [Renumbered 3315.0555, subpart 2, item E]

Subp. 7. [Renumbered 3315.0555, subpart 2, item F]

Subp. 8. [Renumbered 3315.0555, subpart 2, item G]

Subp. 9. [Renumbered 3315.0555, subpart 2, item H]

3315.1200 [Renumbered 3315.0555, subpart 1]

3315.1300 [Renumbered 3315.0515]

3315.1301 Subpart 1. [Repealed, L 2005 c 112 art 2 s 42]

Subp. 2. [Repealed, L 2005 c 112 art 2 s 42]

Subp. 3. [Repealed, L 2004 c 206 s 53; L 2005 c 112 art 2 s 42]

Subp. 4. [Repealed, L 2005 c 112 art 2 s 42]

Subp. 5. [Repealed, L 2005 c 112 art 2 s 42]

Subp. 6. [Repealed, L 2004 c 206 s 53; L 2005 c 112 art 2 s 42]

3315.1305 [Repealed, L 2004 c 206 s 53]

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3315.1310 [Repealed, L 2004 c 206 s 53]

3315.1315 Subpart 1. [Repealed, L 2005 c 112 art 2 s 42]

Subp. 2. [Repealed, L 2005 c 112 art 2 s 42]

Subp. 3. [Repealed, L 2005 c 112 art 2 s 42]

Subp. 4. [Repealed, L 2007 c 128 art 4 s 6]

3315.1400 [Renumbered 3315.0510]

3315.1500 [Renumbered 3315.0520]

3315.1600 [Renumbered 3315.0545]

3315.1650 Subpart 1. [Repealed, L 2004 c 206 s 53; L 2005 c 112 art 2 s 42]

Subp. 2. [Repealed, L 2005 c 112 art 2 s 42]

Subp. 3. [Repealed, L 2005 c 112 art 2 s 42]

Subp. 4. [Repealed, L 2005 c 112 art 2 s 42]

Subp. 5. [Repealed, L 2005 c 112 art 2 s 42]

3315.1700 [Renumbered 3315.0550, subpart 1]

3315.1800 Subpart 1. [Renumbered 3315.0550, subpart 2]

Subp. 2. [Renumbered 3315.0550, subpart 3]

Subp. 3. [Renumbered 3315.0550, subpart 4]

Subp. 4. [Renumbered 3315.0550, subpart 5]

Subp. 5. [Renumbered 3315.0550, subpart 6]

3315.1900 [Renumbered 3315.0535]

3315.2000 [Renumbered 3315.0540]

3315.2010 [Repealed, L 2007 c 128 art 4 s 6]

3315.2100 [Renumbered 3315.0530]

3315.2200 [Renumbered 3315.0525]

3315.2210 [Repealed, L 2005 c 112 art 2 s 42]

3315.2300 [Renumbered 3315.0801]

3315.2400 [Renumbered 3315.0805]

3315.2410 [Repealed, L 2004 c 206 s 53]

3315.2500 [Renumbered 3315.0820]

3315.2600 [Renumbered 3315.0815]

3315.2610 [Repealed, L 2004 c 206 s 53]

3315.2700 [Renumbered 3315.0845]

3315.2750 [Repealed, L 2004 c 206 s 53]

3315.2800 [Renumbered 3315.0825]

3315.2810 Subpart 1. [Repealed, L 2004 c 206 s 53]

Subp. 2. [Repealed, L 2007 c 128 art 4 s 6]

Subp. 3. [Repealed, L 2004 c 206 s 53]

Subp. 4. [Repealed, L 2007 c 128 art 4 s 6]

- 3315.2900** [Renumbered 3315.0830]
- 3315.3000** [Renumbered 3315.0835]
- 3315.3100** [Renumbered 3315.0840]
- 3315.3200** [Renumbered 3315.0901]
- 3315.3210** [Repealed, L 2005 c 112 art 1 s 16]
- 3315.3220** Subpart 1. [Repealed, L 2005 c 112 art 1 s 16]
 - Subp. 2. [Repealed, L 2005 c 112 art 1 s 16]
 - Subp. 3. [Repealed, L 2005 c 112 art 1 s 16]
 - Subp. 4. [Repealed, L 2004 c 206 s 53]
- 3315.3300** [Renumbered 3315.0905]
- 3315.3400** Subpart 1. [Repealed, 13 SR 1057]
 - Subp. 2. [Renumbered 3315.0910, subpart 1]
 - Subp. 3. [Renumbered 3315.0910, subpart 2]
 - Subp. 4. [Renumbered 3315.0910, subpart 3]
 - Subp. 5. [Renumbered 3315.0910, subpart 4]
 - Subp. 6. [Renumbered 3315.0910, subpart 5]
 - Subp. 7. [Renumbered 3315.0910, subpart 6]
 - Subp. 8. [Renumbered 3315.0910, subpart 7]
 - Subp. 9. [Renumbered 3315.0910, subpart 8]
 - Subp. 10. [Renumbered 3315.0910, subpart 9]
- 3315.3500** [Renumbered 3315.0920]
- 3315.3600** [Renumbered 3315.1001]
- 3315.3700** [Renumbered 3315.1005]
- 3315.3800** [Renumbered 3315.1010, subpart 1]
- 3315.3900** [Renumbered 3315.1010, subpart 2]
- 3315.4000** [Renumbered 3315.1010, subpart 3]
- 3315.4100** [Renumbered 3315.1015]
- 3315.4200** [Renumbered 3315.1020, subpart 1]
- 3315.4300** Subpart 1. [Renumbered 3315.1020, subpart 2]
 - Subp. 2. [Renumbered 3315.1020, subpart 2, item A]
 - Subp. 3. [Renumbered 3315.1020, subpart 2, item B]
 - Subp. 4. [Renumbered 3315.1020, subpart 2, item C]
 - Subp. 5. [Renumbered 3315.1020, subpart 2, item D]
- 3315.4400** [Renumbered 3315.1020, subpart 3]
- 3315.4500** [Renumbered 3315.1020, subpart 4]
- 3315.4600** [Renumbered 3315.1020, subpart 5]
- 3315.4700** [Renumbered 3315.1020, subpart 6]
- 3315.4800** [Renumbered 3315.1020, subpart 7]
- 3315.4900** [Renumbered 3315.1020, subpart 8]

3315.5000 EMPLOYER TAXES

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3315.5000 [Renumbered 3315.1020, subpart 9]

3315.5100 [Renumbered 3315.1020, subpart 10]

3315.5200 [Renumbered 3315.1020, subpart 11]

3315.5300 [Renumbered 3315.1020, subpart 12]

3315.5400 [Renumbered 3315.1020, subpart 13]

3315.5500 [Renumbered 3315.1020, subpart 14]

3315.5600 [Renumbered 3315.1020, subpart 15]

3315.5700 [Renumbered 3315.1020, subpart 16]

3315.5800 [Renumbered 3315.1020, subpart 17]

3315.5900 [Renumbered 3315.1020, subpart 18]

3315.6000 [Renumbered 3315.1020, subpart 19]

3315.6100 [Renumbered 3315.2210]

3315.6200 Subpart 1. [Renumbered 3315.1305]

Subp. 2. [Repealed, 13 SR 1057]