

CHAPTER 3315
DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPMENT
EMPLOYER TAXES

EMPLOYMENT

3315.0501 DEFINITIONS.

3315.0555 DETERMINING WORKER STATUS.

RECORDS AND REPORTS

3315.1001 SCOPE.

3315.1010 RECORDS.

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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 [Repealed, L 2004 c 206 s 53]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 [Repealed, L 2004 c 206 s 53]

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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 [Repealed, L 2012 c 201 art 3 s 16]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 [Repealed, L 2012 c 201 art 3 s 16]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 [Repealed, L 2012 c 201 art 3 s 16]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 [Repealed, L 2004 c 206 s 53]

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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 [Repealed, L 2007 c 128 art 4 s 6]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 [Repealed, L 2007 c 128 art 4 s 6]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 [Repealed, L 2007 c 128 art 4 s 6]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 [Repealed, L 2007 c 128 art 4 s 6]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 [Repealed, L 2007 c 128 art 4 s 6]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 [Repealed, L 2007 c 128 art 4 s 6]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 [Repealed, L 2005 c 112 art 2 s 42]

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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]
- Subp. 13. [Renumbered 3315.0555, subpart 3, item L]
- Subp. 14. [Renumbered 3315.0555, subpart 3, item M]

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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*

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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]

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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 four years in addition to the current 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 noncovered 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; L 2014 c 251 art 2 s 24*

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3315.1100 Subpart 1. [Repealed, 13 SR 1057]

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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]

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

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