

5200.1204 ACCRUAL AND ADVANCING METHODS.

Subpart 1. **Advancing hours.** For the purposes of Minnesota Statutes, section 181.9448, subdivision 1, paragraph (j), when an employer advances earned sick and safe time to an employee for the remainder of the accrual year:

A. the advanced amount of earned sick and safe time must be calculated at no less than the rate required in Minnesota Statutes, section 181.9446, paragraph (a);

B. employers are not required to advance more than 48 hours of earned sick and safe time, unless required by an applicable statute, regulation, rule, ordinance, policy, contract, or other legal authority; and

C. if the advanced amount is less than the amount the employee would have accrued based on the actual hours worked, the employer must provide additional earned sick and safe time to make up the difference within 15 calendar days of the employee's actual hours worked surpassing the number of hours the employer anticipated the employee would work when it advanced earned sick and safe time.

Subp. 2. **Changing methods.** Any change to an employer's method of providing earned sick and safe time to an employee under Minnesota Statutes, section 181.9446, paragraph (a) or (b), must be communicated to the employee in writing and is not effective until the first day of the next accrual year. An employer must provide notice of a change to the accrual method as part of the written notice of changes to employment terms required under Minnesota Statutes, section 181.032, paragraph (f). If an employer fails to provide timely notice of a change to the accrual method as required by this subpart, the prior accrual method remains in effect, unless the employee agrees otherwise.

Subp. 3. **No additional accrual necessary.** When an employer provides an employee with earned sick and safe time for the accrual year under Minnesota Statutes, section 181.9446, paragraph (b), clause (2), the employer is not required to provide the employee with any additional accrual under Minnesota Statutes, section 181.9446, paragraph (a).

Statutory Authority: *MS s 177.50*

History: *50 SR 1515*

Published Electronically: *August 11, 2026*