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Minnesota Paid Family and Medical Leave ("PFML") Cheat Sheet: When are Remote Workers Covered?

Paid Family and Medical Leave ("PFML") begins in Minnesota on January 1, 2026. Many employers are wondering which of their remote workers are covered by the law. This Cheat Sheet is designed as a guide for employers to reference when determining which of their employees are covered by the new law. First, let's review the statute's definition of "covered employment."

- **Covered employment**: Performing services of whatever nature, for wages or under any contract calling for the performance of services. For purposes of PFML, covered employment means an employee's entire employment during a calendar year if 50 percent or more of the employment during that year is performed in Minnesota or 50 percent or more of the employment during the year is not performed in Minnesota or any other single state, but at least some employment is performed in Minnesota and the employee resides in Minnesota for at least 50 percent of the year.

Let's break that down. The first question employers need to ask is "how much of this employee's working time is spent in Minnesota?" (including time spent working remotely in Minnesota). If the answer is 50% or more, their employment is covered. If the answer is 0%, their employment is not covered.

If the answer is somewhere between 0% and 50%, then employers need to ask whether the employee lives in Minnesota. If they don't, they are not covered. If they do, the employer needs to figure out whether the employee spends 50% or more of their working time in any single state other than Minnesota. If they do, they are not covered. For example, an employee who works in Wisconsin 75% of the time and Minnesota 25% of the time is not covered.

If the employee lives in Minnesota and does not spend 50% or more of their working time in any single state but they do spend *some* time working in Minnesota (say they spend 25% of their time in each of Minnesota, Wisconsin, Iowa, and Illinois), they are covered.

It's important to know that when we say "some time working in Minnesota," we really mean it. *Any* amount of time spent working in Minnesota is enough to make an employee eligible for PFML if they live in Minnesota and don't spend at least 50% of their time in any other single state.

For example, a salesman who lives in Minnesota and spends 99% of his time split equally between his sales territory of California, Oregon, and Washington is covered, so long as that remaining 1% is spent working from home in Minnesota.