

**3300.6065 PAY AND BENEFITS.**

A. An individual in the extended employment program who is self-employed must realize net income that is the equivalent or in excess of the hourly rate of pay required under the Minnesota Fair Labor Standards Act, Minnesota Statutes, chapter 177, and the federal Fair Labor Standards Act, when the number of hours worked is compared with the income realized. Self-employed individuals must pay timely self-employment taxes on income from employment and, if necessary during the provider's compliance examination, provide documentation of reported self-employment tax obligation.

B. An extended employment provider that is the employer of record for an individual must provide the following minimum personnel benefits:

(1) either:

(a) vacation, sick leave, and holidays, provided on a proportional basis as provided to the nonexempt, full-time staff of the provider agency, provided that, at a minimum, individuals are entitled to five days of paid vacation, five days of paid sick leave, and five paid holidays per calendar year; or

(b) flexible paid leave, provided in lieu of vacation and sick leaves, that is provided on a proportional basis as provided to the nonexempt, full-time staff of the provider agency, provided that, at a minimum, individuals must be entitled to ten days of paid leave and five paid holidays per calendar year; and

(2) other mandated state and federal leave benefits.

**Statutory Authority:** *MS s 268A.15*

**History:** *43 SR 993*

**Published Electronically:** *March 26, 2019*