

**8092.0100 PAYROLL PERIOD.**

Subpart 1. **Definition.** The term "payroll period" means the period of service for which a payment of wages is ordinarily made to an employee by the employer. It is immaterial that the wages are not always paid at regular intervals. For example, if an employer ordinarily pays a particular employee for each calendar week at the end of the week, but if for some reason the employee in a given week receives a payment in the middle of the week for the portion of the week already elapsed and receives the remainder at the end of the week, the payroll period is still the calendar week; or if, instead, that employee is sent on a three-week trip by the employer and receives at the end of the trip a single wage payment for three weeks' services, the payroll period is still the calendar week, and the wage payment shall be treated as though it were three separate weekly wage payments.

Subp. 2. **Limitation on number of payroll periods.** For the purpose of Minnesota Statutes, section 290.92, an employee can have but one payroll period with respect to wages paid by any one employer. Thus, if an employee is paid a regular wage for a weekly payroll period and in addition thereto is paid supplemental wages (for example, bonuses) determined with respect to a different period, the payroll period is the weekly payroll period.

Subp. 3. **Miscellaneous payroll period.** The term "miscellaneous payroll period" means a payroll period other than a daily, weekly, biweekly, semimonthly, monthly, quarterly, semiannual, or annual payroll period.

**Statutory Authority:** *MS s 270C.06; 290.52*

**History:** *17 SR 1279; L 2005 c 151 art 1 s 114*

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