354D.01 DEFINITIONS.

Subdivision 1. **Terms.** Unless the language or context clearly indicates that a different meaning is intended, the following terms have the meanings given.

- Subd. 2. **Individual retirement account plan or plan.** "Individual retirement account plan" or "plan" means the individual retirement account plan established by sections 354B.20 to 354B.30.
- Subd. 3. **Covered employment.** "Covered employment" means employment as an eligible employee as defined under section 354D.02, subdivision 2.
- Subd. 4. **Professional employee.** "Professional employee" means an employee who is engaged in work that:
- (1) is predominantly intellectual and varied in character as opposed to routine mental, manual, mechanical, or physical;
 - (2) involves discretion and judgment in its performance;
 - (3) cannot be standardized in relation to a given period of time; and
- (4) requires advance knowledge in a field of science or learning usually acquired by long study in an institution of higher learning or hospital.
- Subd. 5. **Supervisory employee.** "Supervisory employee" means an employee having the authority to hire, transfer, suspend, promote, discharge, assign, reward, or discipline employees, direct the work of employees, or adjust employees' grievances on behalf of the employer. To be included as a supervisory function, the exercise of the authority by the employee may not be merely routine or clerical in nature but must require the use of independent judgment.

History: 1994 c 508 art 2 s 1; 1995 c 141 art 4 s 30; 1996 c 305 art 1 s 90