

MINNESOTA FRONTLINE WORKER PAY PROGRAM

We have been receiving some questions about the Minnesota Frontline Worker Pay program. It is difficult to provide definitive answers on who qualifies and who does not because of a lack of definitions in the law. It is likely some employees in the HVAC and roofing industry will be applying for the pay.

A summary of the program can be found here: <u>Frontline Worker Pay information sheet (mn.gov)</u>

To be eligible for Frontline Worker Pay, an applicant must:

- have been employed at least 120 hours in Minnesota in one or more frontline sectors between March 15, 2020, and June 30, 2021;
- for the at least 120 hours worked during this time period the applicant o
 was not able to telework due to the nature of the individual's work and o
 worked in close proximity to people outside of the individual's household;
- meet the income requirements; and
- have not received an unemployment insurance benefit payment for more than 20 weeks for the weeks between March 15, 2020, and June 26, 2021.

The construction industry is not a frontline sector (FAQ #8). However, "building services, including maintenance," is a frontline sector (FAQ #2). Frontline Worker Pay program FAQs (mn.gov) There are no other definitions to clarify if the program covers individuals performing HVAC or roofing repair and maintenance work on buildings. We believe it is reasonable to conclude service techs performing work on commercial buildings would be covered if they meet the other program requirements.

Manufacturing is a covered frontline sector. A Department of Labor & Industry Fact Sheet specifically references "fabricated metal" as a type of manufacturing that is covered. <u>Fact sheet: Frontline sector guidance (mn.gov)</u>

Health care and long-term care are frontline sectors (FAQ #2). We know that a number of HVAC Contractors had work inspecting, maintaining and adjusting air flow in health care and long-term care facilities. There is ambiguity on whether an individual needed to work at least 120 hours in these facilities or whether they needed to be employed by a health care or long-term care employer.

The income limits may disqualify some of your employees:

To qualify for a payment, an individual's adjusted gross income, must be less than the following amounts for at least one of the 2020 or 2021 tax years:

- for an individual who was employed in an occupation with direct COVID-19
 patient care responsibilities, \$350,000 for a married taxpayer filing a joint
 return and \$175,000 for all other filers; or
- for all other individuals, \$185,000 for a married taxpayer filing a joint return and \$85,000 for all other filers.

Employer Notice Requirements:

Employers in a frontline sector must provide notice, in a form approved by the commissioner of the Department of Labor and Industry, advising all current workers who may be eligible for Frontline Worker Pay of the assistance potentially available to them and how to apply for benefits. An employer must provide notice using the same means the employer uses to provide other workrelated notices to employees. The Department of Labor & Industry approved notice can be found here: Employer notice | Minnesota Department of Labor and Industry (mn.gov)

The notice must be at least as conspicuous as:

- posting a copy of the notice at each worksite where workers work and where the notice may be readily observed and reviewed by all workers working at the site; or
- providing a paper or electronic copy of the notice to all workers.

Because of the uncertainty on who qualifies as working in a frontline sector, we recommend you post the Employer Notice if there is any likelihood any of your employees qualify. The deadline for posting is June 23, 2022.