



Minnesota Workers' Compensation  
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**ALL ASSOCIATION MEMBERS**

Circular Letter No. 24-1835

RE: Minnesota Earned Sick and Safe Time (ESST)

The Minnesota Workers' Compensation Insurers Association (MWCIA) would like to provide information on [Minnesota Statute 181.9413](#) regarding Earned Sick and Safe Time (ESST) effective January 1, 2024:

**Paid ESST benefits are included in payroll** under [Minnesota Basic Manual](#) Rule 2.B.1.e.

For more information on ESST, please see the Minnesota Department of Labor and Industry resources:

- [Earned sick and safe time](#)
- [FAQs: Earned sick and safe time \(ESST\)](#)

For questions on defining payroll, please contact MWCIA's Underwriting Department at 952.897.1737, Option 1, or email to [underwriting@mwcia.org](mailto:underwriting@mwcia.org).