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# COVID-19 Business Relief Payments

Report to the Minnesota Legislature

June 30, 2021

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Minnesota Department of Revenue  
600 N. Robert St.  
St. Paul, MN 55101  
revenue.state.mn.us

This report has been prepared pursuant to 2020 Minn. Laws, 7th Spec. Sess., Ch. 2, Art. 1, sec. 1, subd. 6.

As required by Minnesota Statute 3.197: This report cost approximately \$8,125 to prepare, including staff time, printing, and mailing expenses.

*On request, we will make this material available in an alternative format such as large print, Braille, or audio recording.*

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# COVID-19 Business Relief Payments

On December 16, 2020, Gov. Tim Walz signed into law legislation that appropriated \$88 million to the Minnesota Department of Revenue (Revenue) to make relief payments to qualified businesses affected by the COVID-19 pandemic.

The session law creating the emergency business relief payments (2020 Minnesota Laws, 7th Special Session, Chapter 2, Article 1):

- Established specific requirements for qualified business eligibility and payment amounts that Revenue followed when identifying businesses to send a payment (Appendix A).
- Appropriated \$250,000 to Revenue for administration of the business relief payments.

Revenue notified 3,899 qualified businesses and mailed the business relief payments in January or February 2021. The total amount paid to these businesses was \$67.3 million. All unexpended funds were returned to the state treasury on March 15, 2021, as required by the session law.

## Qualified Businesses

The business relief payments processed by Revenue provided direct payments to businesses temporarily closed or reducing services in November 2020 under paragraph 7(c)(iii) of Executive Order 20-99 (Appendix B).

To qualify for a payment, a business had to meet these criteria on November 1, 2020:

- Be registered with the Minnesota Department of Employment and Economic Development (DEED) to pay unemployment tax if the business had employees
- Have a primary North American Industry Classification System (NAICS) code of:
  - 31212 – Breweries
  - 31213 – Wineries
  - 31214 – Distilleries
  - 71394 – Fitness and Recreational Sports Centers
  - 71395 – Bowling Centers
  - 7223 – Specialty Foods
  - 7224 – Drinking Places (alcoholic beverages)
  - 7225 – Restaurants
- Had an active sales tax account with Revenue that indicated the business was operating from a physical location in Minnesota
- Filed all required sales tax returns with Revenue that were due after January 1, 2018, but before November 1, 2020, had an open audit, or received an order of assessment for any unfiled sales tax that should have been reported on a sales tax return due after January 1, 2018, but before November 1, 2020

- Had taxable gross receipts from retail sales for the period April 1, 2020, through September 30, 2020, that were at least 30% less than their taxable gross receipts from retail sales for the period of April 1, 2019, through September 30, 2019
- Had more than \$10,000 in taxable gross receipts from retail sales for calendar year 2019

As the session law states, the primary NAICS code of a business with employees is derived from the list of businesses maintained by DEED for use in the Quarterly Census of Employment and Wages. For a business with no employees, the NAICS code is derived from the Revenue's business registration records.

Table 1 shows the number of businesses, sorted by NAICS code, that qualified for a business relief payment as prescribed in 2020 Minn. Laws, 7th Spec. Sess., Ch. 2, Art. 1, sec. 1, subd. 2.

**Table 1: Count of Qualified Business by NAICS Code**

| Count       | NAICS Code  |
|-------------|---|
| 56          | Breweries (31212), Wineries (31213), Distilleries (31214) |
| 310         | Fitness and Recreational Sports Centers (71394)           |
| 92          | Bowling Centers (71395)                                   |
| 401         | Specialty Food Services (7223)                            |
| 543         | Drinking Places (serving alcoholic beverages) (7224)      |
| 2497        | Restaurants (7225)  |
| <b>3899</b> | <b>Total</b>  |

## Business Relief Payments

As required in 2020 Minn. Laws, 7th Spec. Sess., Ch. 2, Art. 1, sec. 1, the amount of the payment to a qualified business was based on its average number of employees in covered employment for unemployment compensation purposes for the period of November 1, 2019, through January 31, 2020.

The average number of employees was calculated using data reported to DEED as required by Minnesota Statutes, section 268.044, subdivision 1. The data was provided to Revenue, who then:

1. Extracted the monthly employment data for each qualified business from the covered employment data.
2. Determined the average number of employees for a business by dividing the total number of employees the business reported for November 2019, December 2019, and January 2020 by three (3).

In addition, as the session law states:

- A qualified business with multiple locations in Minnesota, when each location used the same federal employer identification number (FEIN), was limited to a single payment based on the aggregate average number of employees across those locations.
- A qualified business with multiple locations in Minnesota, when each location used its own FEIN, may have received multiple payments based on the average number of employees at the individual locations.
- A qualified business with no employees received a payment of \$10,000.

Table 2 shows the distribution of payments as prescribed in 2020 Minn. Laws, 7th Spec. Sess., Ch. 2, Art. 1, sec. 1, subd. 3. They are sorted by the average number of employees.

**Table 2: Distribution of Business Relief Payments by Average Number of Employees**

| Average Employees* | Payment Amount | Number of Payments | Sum of Issued Payments |
|--------------------|----------------|--------------------|------------------------|
| 0                  | \$10,000       | 792                | \$7,920,000            |
| 1 to 20            | \$15,000       | 1,954              | \$29,310,000           |
| 21-100             | \$25,000       | 1,053              | \$26,325,000           |
| 101-300            | \$35,000       | 75                 | \$2,625,000            |
| 301 or more        | \$45,000       | 25                 | \$1,125,000            |
|                    |                | <b>3,899</b>       | <b>\$67,305,000</b>    |

\*Average Employees includes both full-time and part-time employees.

## Business Relief Payment Administration

**Recipient Determination.** Revenue identified recipients for the business relief payment based on its own sales tax data combined with business and employment data provided by DEED. Data supplied by DEED included:

- Businesses registered to pay unemployment tax as of November 1, 2020, their federal employer identification number (FEIN), primary NAICS code, and other registration data required under Minn. Stat., Ch. 268
- Employers' covered employment data as reported under Minn. Stat., sec. 268.044, subd. 1, for the months of November 2019, December 2019, and January 2020
- Businesses identified as tribal entities on November 1, 2020

Revenue selected businesses from the DEED business registration data that matched the NAICS codes identified in the session law to determine eligibility for the business relief payment. This data was paired with Revenue's sales tax accounts that were active as of November 1, 2020, to establish potentially qualified businesses. We also included any businesses that were not identified in the DEED business registration data but were registered with Revenue, identified by an eligible NAICS code and had an active sales tax account as of November 1, 2020.

From this group, businesses that met the following criteria qualified to receive a payment:

- Located in Minnesota
- Had at least \$10,000 in taxable sales in 2019
- Filed monthly or quarterly sales tax returns in 2019 and 2020
- Filed all sales tax returns due through September 2020 (as of November 1, 2020)
- Experienced 30% drop in year-over-year taxable sales (April-September)

Any business that did not meet the session law's criteria on November 1, 2020, was ineligible for the business relief payment.

**Business Notification.** Revenue notified qualified businesses of the payment authorized under 2020 Minn. Laws, 7th Spec. Sess., Ch. 2, Art. 1, sec. 1 on December 30, 2020, through their Revenue e-Services account. For

businesses with no e-Services account, Revenue staff notified them by phone at the phone number identified in their sales tax account. Revenue informed businesses the payment would be mailed to their default mailing address in Revenue records and were given procedures for updating that address if needed. Appendix C shows a copy of the e-Services notification.

**Payment.** Revenue mailed payments to qualified businesses at the mailing address associated with their sales tax account. Initial payments were mailed January 11, 2021. Subsequent payments were mailed on January 27, February 10, and February 16. Table 3 shows the distribution of payments mailed by date of payment.

**Table 3: Business Relief Payments by Date of Payment**

| Date of Payment | Payments Issued | Sum of Amount Paid  |
|-----------------|-----------------|---------------------|
| 1/11/2021       | 3880            | \$67,085,000        |
| 1/27/2021       | 2               | \$40,000            |
| 2/10/2021       | 3               | \$35,000            |
| 2/16/2021       | 14              | \$145,000           |
|                 | <b>3,899</b>    | <b>\$67,305,000</b> |

## Inquiry Process

Although the session law did not provide for an application process to obtain a business relief payment or an appeal process to challenge qualification for a payment, Revenue created an online inquiry process to answer eligibility and payment questions from businesses. The department received 1,288 inquiries and reviewed each against the requirements prescribed in 2020 Minn. Laws, 7th Spec. Sess., Ch. 2, Art. 1.

**237 Duplicate or Information Only.** Among the inquiries received were two messages informing Revenue that the check received was being returned to the department. Another 54 inquiries asked for the status of the payment that had already been mailed. The remaining 181 inquiries in this category were duplicates of inquiries being processed.

**19 Payments Issued.** Six inquiries resulted in payments. During the review of a seventh inquiry, Revenue discovered an anomaly in its business registration process related to recording NAICS codes. Once the department fixed the anomaly, 13 additional businesses qualified for a \$10,000 payment. Revenue then made business relief payments to these businesses.

**39 Questioned the Payment Amount.** 39 recipients of a business relief payment submitted an inquiry questioning the amount of their payment. Revenue examined the data used to calculate their payments, confirmed all payment amounts, and shared the results individually with the businesses.

**1,044 Not a Qualified Business.** A team of Revenue employees reviewed the remaining 1,044 inquiries by applying the session law's qualified business criteria. Reviewers used the same guidelines to ensure consistent results across all inquiries. Determinations included:

- The business's NAICS code did not match a NAICS code specified in the session law (423).
- The business was not closed to the public by Executive Order 20-99 (2).
- The business did not have a Minnesota location (1).

- The business's taxable retail sales did not exceed \$10,000 in calendar year 2019 (90).
- The business's taxable retail sales did not decline at least 30% (413).
- The business was not compliant with its sales tax return filing requirements (76).
- The business's average employment did not qualify for the next level of payment (39).

This review focused on determining whether a business qualified to receive a business relief payment under the session law rather than determining how many qualified business criteria were met.

For instance, a review of a business whose NAICS code did not match a NAICS code in the session law would have ended with that determination and without further review of the other qualifying business criteria. Appendix D shows the distribution of inquiries received by Revenue and the criteria used to determine whether the business submitting the inquiry qualified for the business relief payment.



# Appendix A: 2020 Minnesota Laws, 7th Special Session, Chapter 2, Article 1

You can read the entire session law online at [www.revisor.mn.gov/laws/2020/7/Session+Law/Chapter/2/](http://www.revisor.mn.gov/laws/2020/7/Session+Law/Chapter/2/).

## ARTICLE 1 – Department of Revenue; Business Relief Payments

### SECTION 1 – BUSINESS RELIEF PAYMENTS; APPROPRIATION.

#### Subdivision 1. – Payment authorized.

The commissioner of revenue, to the extent feasible, shall make a business relief payment to each qualified business as calculated under subdivision 3.

#### Subd. 2. – Definitions.

(a) For purposes of this section, the following terms have the meanings given.

(b) A "qualified business" means a business that operates from a physical location in Minnesota that:

(1) on November 1, 2020, was registered to pay unemployment tax to the commissioner of employment and economic development under Minnesota Statutes, chapter 268;

(2) was closed to the general public as a result of, and to the extent described in, paragraph 7(c)(iii) of Executive Order 20-99;

(3) on November 1, 2020, was included on the current list of businesses maintained by the commissioner of employment and economic development pursuant to an agreement between the commissioner of employment and economic development and the United States Bureau of Labor Statistics for use in the Quarterly Census of Employment and Wages as a business with a primary North American Industry Classification System code of:

(i) 31212 - Breweries;

(ii) 31213 - Wineries;

(iii) 31214 - Distilleries;

(iv) 71394 - Fitness and Recreational Sports Centers;

(v) 71395 - Bowling Centers;

(vi) 7223 - Specialty Foods;

(vii) 7224 - Drinking Places (alcoholic beverages); and

(viii) 7225 - Restaurants;

(4) was listed on the records of the Department of Revenue as having an active sales tax account on November 1, 2020, that indicates that the business is operating from a physical location in Minnesota;

(5) by November 1, 2020:

(i) had filed all sales tax returns required to be filed under Minnesota Statutes, section 289A.18, subdivision 4, that were due after January 1, 2018, but before November 1, 2020; or

(ii) has an open audit or has received an order of assessment from the commissioner of revenue, issued pursuant to Minnesota Statutes, section 270C.33, and Minnesota Rules, part 8160.0630, for any sales tax that should have been reported on a sales tax return that the business did not file that was due after January 1, 2018, but before November 1, 2020;

(6) has taxable gross receipts from retail sales, as defined in Minnesota Statutes, section 297A.61, subdivision 4, as listed on the records of the Department of Revenue on November 1, 2020, for the period of April 1, 2020, through September 30, 2020, that were at least 30 percent less than the taxable gross receipts from retail sales as listed on the records of the Department of Revenue on November 1, 2020, for the period of April 1, 2019, through September 30, 2019; and

(7) has taxable gross receipts from retail sales, as defined in Minnesota Statutes, section 297A.61, subdivision 4, as listed on the records of the Department of Revenue on November 1, 2020, for calendar year 2019 that exceeded \$10,000.

(c) A business with no employees in covered employment is a qualified business if it:

(1) meets the requirements of paragraph (b), clauses (2) and (4) to (7); and

(2) filed for a sales tax permit under Minnesota Statutes, section 297A.83, and stated upon registration for the permit that the business was primarily operating under an industry code listed in paragraph (b), clause (3).

(d) "Covered employment" has the meaning given in Minnesota Statutes, section 268.035, subdivision 12.

**Subd. 3. – Calculation of payment.**

(a) Each qualified business shall receive a payment based on the average number of employees in covered employment reported to the commissioner of employment and economic development under Minnesota Statutes, section 268.044, subdivision 1, for the period of November 1, 2019, through January 31, 2020, as follows:

(1) a qualified business that had zero employees shall receive a payment of \$10,000;

(2) a qualified business that had at least one employee but no more than 20 employees shall receive a payment of \$15,000;

(3) a qualified business that had more than 20 employees but no more than 100 employees shall receive a payment of \$25,000;

(4) a qualified business that had more than 100 employees but no more than 300 employees shall receive a payment of \$35,000; and

(5) a qualified business that had more than 300 employees shall receive a payment of \$45,000.

(b) A business that uses a single federal employer identification number to report unemployment compensation data to the commissioner of employment and economic development that includes employment information from more than one physical location shall receive only one payment under this section, even if the business reports sales tax information from those physical locations to the commissioner of revenue using more than one sales tax permit.

(c) If a qualified business has more than one physical location in Minnesota, the payment shall be calculated using employment information and the aggregate amount of taxable gross receipts from retail sales from all physical locations of the qualified business operating in industries listed in subdivision 2, paragraph (b), clause (3).

**Subd. 4. – Use of information.**

(a) The business relief payment is a "Minnesota tax law" for purposes of Minnesota Statutes, section 270B.01, subdivision 8.

(b) Return information as defined in Minnesota Statutes, section 270B.01, of a qualified business may be disclosed by the commissioner of revenue to the commissioner of employment and economic development to the extent necessary to administer the business relief payment.

**Subd. 5. – Prohibition against setoff.**

The commissioner of revenue must not apply, and must not certify to another state agency to apply, a payment under this section to any unpaid tax or nontax debt owed by a qualified business.

**Subd. 6. – Report to legislature.**

By June 30, 2021, the commissioner of revenue shall report to the legislative committees with jurisdiction over economic development policy and finance on the payments issued under this section.

**Subd. 7. – Appropriation.**

(a) \$88,000,000 in fiscal year 2021 is appropriated from the general fund to the commissioner of revenue to make payments required under this section. This is a onetime appropriation. Of this amount, \$250,000 is appropriated to the commissioner of revenue to administer this section.

(b) The appropriation under this subdivision expires on March 15, 2021. Any unexpended amount from the appropriation in paragraph (a) after March 15, 2021, is canceled.

**EFFECTIVE DATE.** This section is effective the day following final enactment.

## Appendix B: Emergency Executive Order 20-99, Paragraph 7(c)(iii)

You can read the entire emergency executive order online at [https://mn.gov/governor/assets/EO%2020-99%20Final%20%28003%29\\_tcm1055-454294.pdf](https://mn.gov/governor/assets/EO%2020-99%20Final%20%28003%29_tcm1055-454294.pdf).

**Paragraph 7 (c)(iii) – Certain Places of Public Accommodation Closed to Members of the Public.** The following Places of Public Accommodation are closed to members of the public as set forth below. “Members of the public” means people who are not workers affiliated with the Place of Public Accommodation.

A. Restaurants, food courts, cafes, coffeehouses, bars, taverns, breweries, microbreweries, distilleries, brewer taprooms, micro distiller cocktail rooms, tasting rooms, wineries, cideries, clubhouses, dining clubs, tobacco product shops, hookah bars, cigar bars, vaping lounges, and other Places of Public Accommodation offering food, beverages (including alcoholic beverages), or tobacco products for on-premises consumption are closed to ingress, egress, use, and occupancy by members of the public, except as set forth below.

1. The above establishments may, and are encouraged to, offer food and beverage using delivery services, window service, walk-up service, drive-through service, or drive-up service. In offering food or beverage service under this paragraph, a Place of Public Accommodation may permit up to five members of the public at one time in the place of public accommodation for the purpose of picking up their food or beverage orders. All such establishments must follow the requirements for all businesses set forth below and industry-specific guidance available on the Stay Safe Minnesota website (<https://staysafe.mn.gov>).

2. Because indoor dine-in service is prohibited at restaurants, for the purposes of Minnesota Laws 2020, Chapter 75, Limited Off-Sale for Restaurants Closed by Executive Order, nothing in this Executive Order constitutes, prescribes, or should be deemed as, the expiration, termination, or rescission of the closure of restaurants as set forth in Executive Order 20-04, as modified and extended by Executive Orders 20-18 and 20-33, or any subsequent order. As set forth in Minnesota Laws 2020, Chapter 75, limited off-sale of alcoholic beverages is authorized only for take-out service with a prepared take-out food order, and delivery is not authorized.

B. Public pools, as defined in Minnesota Statutes 2020, Section 144.1222, subdivision 4(d), are closed to ingress, egress, use, and occupancy.

C. Gymnasiums, fitness centers, recreation centers, indoor sports facilities, indoor climbing facilities, trampoline parks, indoor and outdoor exercise facilities, martial arts facilities, and dance and exercise studios are closed to ingress, egress, use, and occupancy by members of the public. This includes shared or communal facilities serving more than a single household, regardless of whether such facilities are open to

the public, including but not limited to those facilities located in an apartment building, condominium, or housing complex. Outdoor sports and recreation facilities may be open to members of the public only as permitted under paragraph 7.c.iv. These establishments may, and are encouraged to, use their facilities to provide virtual or remote programming. These establishments may also remain open to exclusively provide services permitted under paragraphs 7.e and 7.f.

D. Venues providing indoor events and entertainment such as theaters, cinemas, concert halls, festivals, fairs, vendor fairs, museums, performance venues, stadiums, arcades, and bowling alleys are closed to ingress, egress, use, and occupancy by members of the public. Such establishments may, and are encouraged to, use their facilities to provide virtual or remote programming.

E. Venues providing outdoor events and entertainment such as racetracks, paintball, go-karts, mini-golf, performance venues, festivals, fairs, vendor fairs, and amusement parks are closed to ingress, egress, use, and occupancy by members of the public. Such venues may offer “drive-in” or “drive-through” experiences, provided that all participants remain within their own vehicles and follow the applicable guidance available at the Stay Safe Minnesota website (<https://staysafe.mn.gov>).

F. For professional and intercollegiate athletes and teams authorized to practice and compete under paragraph 7.h.ii.B and C, this closure of event and entertainment venues to members of the public means that only athletes, coaches, and other essential staff are authorized to be present in venues hosting these activities. Spectators, including family and friends of participants and staff, are not permitted to attend permitted sporting events or practices.

# Appendix C: Business Relief Payment e-Services Message

## COVID-19 Business Relief Payment

On December 16, Governor Tim Walz signed into law a \$216 million COVID-19 economic relief package that includes direct payments to restaurants, bars, bowling centers, and gyms/fitness centers.

The Minnesota Department of Revenue has identified this business as eligible to receive a payment. **You do not need to take any action to receive this payment.**

### How much will I receive?

We will use your unemployment insurance data to determine your payment. The amount will depend on the average number of full- and part-time employees you had for the period of November 1, 2019 – January 31, 2020.

| Number of Full- and Part-time Employees | Amount You Will Receive |
|---|-------------------------|
| 1-20                                    | \$15,000                |
| 21-100                                  | \$25,000                |
| 101-300                                 | \$35,000                |
| 301 or more                             | \$45,000                |

Small businesses not in the state’s unemployment insurance system will receive \$10,000.

### When will I receive my payment?

We will send your payment by standard mail in early January 2021.

### Where will the payment be sent?

The payment will be mailed to the business’s default mailing address.

To verify or update this address:

- Select the “I Want To...” menu in e-Services
- Under “Customer Information” click on “Manage Names and Addresses”
- Under the “Addresses” section, the default mailing address can be added by clicking on “Add” or edited by clicking on the address itself

### Is the payment taxable?

Yes, it is considered taxable income for both state and federal returns.

### **How did you determine my business is eligible?**

We used your existing sales tax data to determine your eligibility.

To be eligible, businesses must:

- Have had a 30% decline in year-over-year taxable sales for April-September periods
- Have had at least \$10,000 in sales in 2019
- Be physically located in Minnesota

Additionally, to the extent it is possible to determine, businesses must be directly impacted by [Executive Order 20-99](#) and must not be explicitly exempt from compliance with Executive Order 20-99.

### **What if I have additional questions?**

- Visit the [COVID-19 Business Relief Payments](#) page on our website
- Email [salesuse.tax@state.mn.us](mailto:salesuse.tax@state.mn.us)
- Call 651-282-9999

**Note:** Please do not respond to this message. If you have questions, please contact us at the email or phone provided.

# Appendix D: Business Relief Payment Inquiry Results

## Distribution of 1,044 Business Relief Payment Inquiries by Not Qualified Business Criteria

| Not Qualified | Criteria (Law)        | Criteria Applied  |
|---------------|-----------------------|---|
| 423           | NAICS *               | <ol style="list-style-type: none"> <li>1) NAICS codes identified in law: 312120, 312130, 312140, 713940, 713950, 7223XX, 7224XX, 7225XX</li> <li>2) DEED NAICS code identified for business</li> <li>3) Revenue NAICS code for only those businesses not on DEED's list (If Revenue NAICS does not match DEED NAICS for business, DEED NAICS prevails.)</li> </ol>                                    |
| 1             | MN Location           | <ol style="list-style-type: none"> <li>1) Must have an identified Minnesota location listed with DEED or Revenue.</li> </ol>  |
| 2             | Executive Order 20-99 | <ol style="list-style-type: none"> <li>1) Not closed per exception in paragraph 6(g) of Executive Order 20-99.</li> <li>2) Not closed per exception in paragraph 7(c)(ii)(D) of Executive Order 20-99.</li> </ol>   |
| 90            | De Minimis CY 2019    | <ol style="list-style-type: none"> <li>1) Taxable retail sales must exceed \$10,000 in calendar year 2019.</li> </ol>   |
| 413           | 30% Sales Drop        | <ol style="list-style-type: none"> <li>1) Taxable retail sales must decline at least 30% during the period of April to September 2020 versus the same period in 2019.<br/> <math>((2020-2019)/2019)*100 \leq -30</math></li> </ol>  |
| 76            | Good Standing         | <ol style="list-style-type: none"> <li>1) Qualify if no Commissioner Filed Returns (CFR) on record</li> <li>2) Qualify if all CFRs were replaced before 11/01/2020</li> <li>3) Qualify if all Sales Tax Returns due have been filed by 11/01/2020</li> <li>4) Qualify if an audit covers period of missing Sales Tax Return(s) due by 11/01/2020</li> </ol>   |
| 39            | Employee Count        | <ol style="list-style-type: none"> <li>1) Employee count per FEIN of qualifying location (DEED employment data)</li> <li>2) Monthly total of employees per location for 11/19, 12/19, and 01/20</li> <li>3) Average of summed (11/19, 12/19, and 01/20) employees divided by three = employee count per employer</li> <li>4) If business not in DEED data, then employee count equals zero</li> </ol> |

\* NAICS – North American Industrial Classification System

The definition of a qualified business and the calculation of payment are detailed in 2020 Minn. Laws, 7th Spec. Sess., Ch. 2, Art. 1.