Minnesota Failure to Report Ann. Stat. § 626.556, Subd. 4a; 6 An employer of any person required to make reports shall not retaliate against the person for reporting in good faith abuse or neglect pursuant to this section, or against a child with respect to whom a report is made, because of the report. The employer of any person required to report who retaliates against the person because of a report of abuse or neglect is liable to that person for actual damages and, in addition, a penalty up to \$10,000. There shall be a rebuttable presumption that any adverse action within 90 days of a report is retaliatory. A mandatory reporter who knows or has reason to believe that a child is neglected or physically or sexually abused, or has been neglected or physically or sexually abused within the preceding 3 years, and fails to report the abuse is guilty of a misdemeanor. A mandatory reporter who knows or has reason to believe that two or more children not related to the perpetrator have been physically or sexually abused by the same perpetrator within the preceding 10 years and fails to report is guilty of a gross misdemeanor. A parent, guardian, or caregiver who knows or reasonably should know that the child's health is in serious danger and who fails to report: • Is guilty of a gross misdemeanor if the child suffers substantial or great bodily harm because of the lack of medical care • Is guilty of a felony if the child dies because of the lack of medical care and may be subject to one or both of the following: » Imprisonment for not more than 2 years » A fine of not more than \$4,000 The law providing that a parent, guardian, or caregiver may, in good faith, select and depend on spiritual means or prayer for treatment or care of a child does not exempt a parent, guardian, or caregiver from the duty to report under this provision. False Reporting Ann. Stat. § 626.556, Subd. 5 Any person who knowingly or recklessly makes a false report under the reporting laws shall be liable in a civil suit for any actual damages suffered by the person(s) so reported and for any punitive damages set by the court or jury, plus costs and reasonable attorney fees.