

Law & Policy Group

Roundup: State accrued paid leave mandates

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Section 1

State paid sick and other accrued paid leave mandate overview

As of October 2023, 15 states — Arizona, California, Colorado, Connecticut, Maryland, Massachusetts, Michigan, Minnesota, New Jersey, New Mexico, New York, Oregon, Rhode Island, Vermont, Washington — and Washington, DC, have comprehensive laws that mandate paid sick leave. Illinois, Maine and Nevada have laws requiring accrued paid time off that can be used for any reason. More than ever, the number of these laws creates a compliance imperative for employers, especially those with workplaces in multiple states.

See [Section 2](#) for detailed tables on each state's law.

Recent developments

Prompted by the COVID-19 pandemic, a number of states (Arizona, Colorado, Michigan, New Jersey, Oregon and Rhode Island) have added a public health emergency (PHE) as a qualifying reason for using paid sick leave. Oregon took a different approach, adding a PHE as a qualifying reason under the state's unpaid [Family Leave Act](#). In other states, PHE-related reasons for leave (like sickness) would be considered a permitted use under the existing accrued paid leave law.

Here are some other notable changes since mid-2022:

- **California.** Beginning Jan. 1, 2023, employees can use paid leave accrued under the Healthy Workplaces, Health Families Act (HWHFA) to care for a designated person identified by the employee at the time of the request for leave (see [AB 1041](#)). As of Jan. 1, 2024, employees are entitled to five days of paid sick leave per year, as opposed to three (see [SB 616](#)).
- **Colorado.** Starting Aug. 7, 2023, employees can use accrued paid sick leave under the Healthy Families and Workplaces Act (HFWA) for bereavement, to care for a family member whose school or place of care has closed due to inclement weather or other unexpected events (e.g., heat, water or power loss), or to evacuate a residence under similar circumstances (see [SB23-017](#)). At the start of 2023, [regulations](#) again changed how an employee's pay rate is calculated for benefit purposes under the HFWA. The pay rate is based on pay over the 30 calendar days before leave starts (or the longest available period, if the employee was hired less than 30 days ago). This includes tip credits and commissions. The expanded "regular rate" calculations effective in 2022 were removed, and employers no longer need to calculate the overtime-like regular rate of pay for salaried and hourly employees.
- **Connecticut.** As of Oct. 1, 2023, employees in the state can use accrued paid sick and safe leave for a "mental health wellness day" or to care for a child who is the victim of family violence or sexual assault (previously, safe leave was only available to the employee as a victim) (see [SB 2](#)).
- **Illinois.** Beginning Jan. 1, 2024, the [Paid Leave for All Workers Act](#) requires at least one hour of paid leave for every 40 hours worked, capped at 40 hours per 12-month period.

- **Massachusetts.** Pursuant to a federal district court order, the earned sick time law is preempted by the Airline Deregulation Act (*Air Transport Ass'n of Am. v. Campbell*, No. 18-cv-10651 (D.MA June 2, 2023)). Accordingly, airline industry in-flight employees and ground crew are not entitled to accrue earned sick leave under the law.
- **Michigan.** The fate of the state's Earned Paid Sick Leave Act is pending before the state supreme court in *Mothering Justice v. Att'y Gen.* In 2018, an employee-friendly voter initiative establishing mandatory paid sick leave was enacted by the state legislature before it went to the polls. Later that year, the legislature made significant amendments to the law before it took effect. Plaintiffs argued that the changes were unconstitutional.
- **Minnesota.** Beginning Jan. 1, 2024, employees will be eligible for up to 48 hours of earned sick and safe time, accrued at one hour for every 30 hours worked.
- **New Mexico.** The Department of Workforce Solutions issued final regulations, effective July 1, 2022, and a reference guide under the state's Healthy Workplaces Act. The regulations allow for front-loading leave when the year starts as long as an employer does not recoup used leave through payroll deductions if the employee is separated before accruing the front-loaded leave. If an employee works more than 1,920 hours per year, more than 64 hours of paid leave must be front-loaded. Front-loading does not avoid the carryover requirement, but carryover can be limited to 64 hours of unused accrued paid sick leave. The final regulations do not provide for an overall accrual cap. Also, earned leave is due on the same payday as regular wages. Employers requiring documentation for leaves lasting two or more consecutive days must allow employees at least 14 days after returning to provide it. Finally, the regulations require employers to provide a year-to-date summary of leave accrued and used at least once every calendar quarter. This can be achieved by including the information on regular paystubs, or electronically (e.g., email, webpage).
- **New York.** Effective Feb. 19, 2023, employers are prohibited from taking adverse action against employees who take legally protected absences under federal, local or state law, including the state's paid sick leave law (see 2022 Ch. 604, AB 8092).
- **Puerto Rico.** All employers must provide minimum amounts of paid vacation and sick leave to full-time, nonexempt employees who work at least 130 hours per month (see Sec. 250d). In 2022, Act No. 41-2022 made several employee-friendly changes to the law, which were eventually nullified (*Finacial Oversight Board v. Hernandez Montañez et al.*, No. 23-1267 (1st Cir. Aug. 10, 2023)).
- **Virginia.** Since July 1, 2021, certain home health workers have been entitled to up to 40 hours of paid sick leave per year, per 2021 Ch. 449 (HB 2137).
- **Washington.** First effective June 9, 2022, transportation network companies must provide paid sick time to rideshare drivers (except food and goods delivery), under the same rules that apply to other employees in the state (see HB 2076). Starting Jan. 1, 2024, short-term construction workers whose employment ends before the 90-day waiting period is over are entitled to payment for unused, paid sick and safe leave (see SB 5111).

Common elements

Key provisions of the accrued paid leave laws captured in the Section 2 tables include:

- Which employers must comply, and which employees can accrue and take paid leave

- How much paid leave employees may accumulate, use and carry over from one year to the next
- Whether a new hire waiting period is permissible before using accrued paid leave, and whether leave may be accrued and/or taken in increments other than one hour
- Whether employers may front-load or credit total annual paid leave at the start of each year and avoid the need to track hourly accruals or provide year-end carryovers
- What reasons — in addition to an employee’s own illness — justify the use of accrued paid leave
- What notice or documentation employers may require employees to provide, and what information about the paid leave entitlement employers must provide to employees
- What protections — in addition to job protections — apply to employees who exercise their rights to accrued paid leave

Whether employers have to pay out unused accrued leave when employees separate from service, and what rules apply when an individual is rehired

The accrued paid leave laws summarized in the *Section 2* tables generally have common features — not featured in the tables — including the following:

- Paid leave requirements are based on the employee’s work location and accruals start on the date of hire.
- Employers whose existing paid leave programs (e.g., time off, sick leave or personal leave) meet or exceed the maximum accrual and allow the same leave uses without more restrictions or limitations don’t have to provide additional paid leave.
- The term “health” includes mental health, preventive care and chronic conditions in addition to physical illness.
- Employees exempt from the federal Fair Labor Standards Act’s minimum wage and overtime standards are considered to work 40 hours per week.
- Properly classified independent contractors are not eligible for accrued paid leave.
- Employers may require reasonable notice if the leave is foreseeable.
- If leave is unforeseeable, employees should provide notice as soon as practicable.
- Worker protections and antiretaliation provisions apply.
- Leave mandates don’t apply to federal government employers, but often apply to state and/or local government employers.
- Workers covered under the federal Railroad Unemployment Insurance Act (RUIA) are excluded because of the RUIA’s preemption of state laws.
- Requirements typically don’t apply to employees covered by a collective bargaining agreement (CBA) in effect at the time of a law’s passage. CBAs negotiated after a law’s enactment typically would not be subject to these laws if the CBA expressly waives the law’s requirements and also provides for equivalent or more generous paid sick leave.

Local leave laws

Many cities and counties have accrued paid leave laws, which typically are not preempted by any state law. As a result, employers sometimes must comply with two sets of rules in a state, giving employees the best of both. Here is a nonexhaustive list of these jurisdictions:

State	Locality	Resources
California	Berkeley	Ordinance ; webpage
	Emeryville	Ordinance ; webpage
	Long Beach	Municipal code (hotel employers only)
	Los Angeles (city)	Municipal code ; FAQs Municipal code (hotel employers only)
	Oakland	Ordinance ; FAQs
	San Diego	Ordinance ; FAQs
	San Francisco	Ordinance ; webpage Proposition G (public health emergency leave); webpage
	Santa Monica	Ordinance ; checklist for businesses ; webpage
	West Hollywood	Ordinance ; regulations ; webpage
	Illinois	Chicago
Cook County		Ordinance ; FAQs ; webpage ; Illinois law FAQs
Maryland	Montgomery County	Ordinance ; fact sheet ; webpage
Minnesota	Bloomington	Ordinance ; webpage
	Duluth	Ordinance ; rules ; FAQs ; webpage
	Minneapolis	Ordinance ; FAQs ; webpage
	St. Paul	Ordinance ; rules ; webpage
New Mexico	Bernalillo County	Ordinance (leave for any reason); guidance ; webpage
New York	New York City	Ordinance ; rules ; FAQs ; webpage
	Westchester County	Ordinance (safe leave); FAQs ; webpage
Pennsylvania	Allegheny County	Rules and regulations ; FAQs ; webpage
	Philadelphia	Ordinance ; regulations ; webpage
	Pittsburgh	Ordinance ; guidelines ; FAQs ; webpage
Washington	SeaTac	Ordinance ; policy (certain hospitality, transportation employers)
	Seattle	Ordinance ; rules ; FAQs ; webpage App-based worker ordinance ; fact sheet ; webpage
	Tacoma	Ordinance ; rules ; employer checklist ; webpage

Note: Ordinances enacted in Austin, Houston and San Antonio never took effect, having been enjoined by court orders and more recently preempted by a [Texas state law](#) that went into effect Sept. 1, 2023. Litigation challenging the new law is ongoing.

Other leave laws not covered

The *Section 2* tables do not cover other state law leave requirements, such as:

- Paid disability or paid family and medical leave (PFML) programs required by state law; for details, see [2023 state paid family and medical leave contributions and benefits](#) (Feb. 1, 2023)
 - Fourteen states — California, Colorado, Connecticut, Delaware, Hawaii, Illinois, Maine, Maryland, Massachusetts, New Jersey, New York, Oregon, Rhode Island, and Washington — along with Puerto Rico and Washington, DC, have enacted laws providing paid leave for an employee’s own serious health condition or disability. With the exception of Hawaii and Puerto Rico, these laws also provide paid leave for qualifying family or caregiving reasons.
 - Six states — Alabama, Arkansas, Florida, Tennessee, Texas, and Virginia — have enacted laws allowing insurers to offer employers group family leave insurance, either as a separate policy or as a rider to an existing disability policy.
 - Two states — New Hampshire and Vermont — have enacted laws allowing voluntary employer participation in the PFML program applicable to state employees. Each state has selected an insurance partner: MetLife (New Hampshire) and The Hartford (Vermont).
 - Three states — Michigan, New Hampshire and Tennessee — offer employers a state tax credit for implementing a comprehensive PFML program. Tennessee’s tax credit expires at the end of 2025.
- Federal, state or local emergency paid leave laws related to COVID-19
- Unpaid job-protected leave under the federal Family and Medical Leave Act and similar state laws
- Separate laws requiring job-protected leave solely for bereavement, organ or bone marrow donation, voting, school activities, or matters relating to domestic violence or sexual assault

Section 2

Table: States requiring paid sick and other accrued paid leave

Arizona earned paid sick time	
Covered employers	All employers, including local government, but not state government
Covered employees	All employees working in Arizona
Waiting period	90 calendar days before use permitted for new hires
Accrual rate/ front-loading	<ul style="list-style-type: none"> • Credit 1 hour of paid sick leave for every 30 hours worked. • Alternatively, front-load annual entitlement up to cap at start of year.
Accrual cap	<ul style="list-style-type: none"> • If 15 or more employees: 40 hours earned per year • If fewer than 15 employees: 24 hours earned per year
Rehired employees	If employee rehired within 9 months, restore previously unused balance for immediate use.
Leave increments	Smallest increment — not exceeding 1 hour — that payroll system uses to account for absences or work time
Usage cap	<ul style="list-style-type: none"> • If 15 or more employees: 40 hours per year • If fewer than 15 employees: 24 hours per year
Carryover and payout of unused leave	<ul style="list-style-type: none"> • Carryover up to annual accrual limit required unless paid out at year-end and 40 hours (or 24 hours for smaller employers) front-loaded at start of next year • Payout not required at separation
Permitted uses	<ul style="list-style-type: none"> • Employee’s own or family member’s health needs, including preventive care, medical diagnosis, care or treatment • Public health emergency, including one causing officials to close school or care facility of employee’s child • Issues arising from domestic violence, sexual violence, abuse or stalking
Family member	<p>Child, parent, spouse or registered domestic partner</p> <p>Child includes biological, step-, adopted or foster child of employee or domestic partner, including anyone for whom employee has served <i>in loco parentis</i>.</p> <p>Parent includes biological, foster, step-, or adoptive parent or legal guardian of employee, spouse or domestic partner, including anyone serving <i>in loco parentis</i> during childhood.</p> <p>Grandparent, grandchild or sibling (biological, foster, adoptive or step-) of employee, spouse or domestic partner</p> <p>Anyone else related by blood or affinity whose close association with employee is equivalent to a family relationship</p>

Arizona earned paid sick time	
Employee notice	<ul style="list-style-type: none"> • If leave is foreseeable, good-faith effort to provide advance notice and reasonable effort to schedule leave to avoid unduly disrupting employer operations is required. • If leave is unforeseeable, notice may be required only if procedures are communicated in a written policy.
Employee documentation	<ul style="list-style-type: none"> • Reasonable documentation for leave lasting 3 or more consecutive workdays may be required. <ul style="list-style-type: none"> — Treat information as confidential. • Documents disclosing details about incident(s) requiring safe leave or specific health condition requiring sick leave may not be required.
Employer disclosures	<ul style="list-style-type: none"> • <u>Written notice</u> of paid sick leave rights at hire, unless small employer (less than \$500,000 in gross annual revenue) • <u>Poster</u> in a conspicuous place in every workplace • Report of employee’s available accrued paid sick time, amount taken to date and amount of pay received as earned paid sick time in current year in regular paycheck or attachment • Written policy describing advance notice procedures, if required for unexpected absence • Disclosure violation subject to \$250 penalty and at least \$1,000 penalty for each subsequent or willful violation
Rights protected/retaliation	<p>Employer may not:</p> <ul style="list-style-type: none"> • Condition paid sick leave on employee’s finding replacement to work missed time. • Retaliate or discriminate against employee for exercising leave rights. • Count paid sick time as an absence that triggers discipline, discharge, demotion, suspension or any other adverse action.
Recordkeeping	Keep records of each covered employee’s hours worked; paid sick days accrued, taken and paid; and earned paid sick time balances for at least 4 years (unless small employer).
Other key provisions	<ul style="list-style-type: none"> • Employers face \$250 penalty for first violation, and at least \$1,000 for each subsequent or willful violation. • State law (AZ Rev. Stat. § <u>23-204</u>) bars local jurisdictions from imposing benefit mandates, unless limited to the locality’s own employees.
State resources	<ul style="list-style-type: none"> • AZ Rev. Stat. §§ <u>23-371–23-381</u> • AZ Admin. Code §§ <u>20-5-1201 to -1220</u> • <u>FAQs about minimum wage and earned paid sick time</u> (AZ Industrial Commission, Feb. 22, 2022)

California paid sick leave

Covered employers	All employers, including state and local government
Covered employees	All employees who worked at least 30 days in a year in California unless: <ul style="list-style-type: none">• Employed by an air carrier as flight deck or cabin crew member• Employed by public employer and receiving public retirement allowance If any of the above exceptions apply, see CA Labor Code § 245.5 for specifics.
Waiting period	90 days before use permitted for new hires
Accrual rate/ front-loading	<ul style="list-style-type: none">• Credit 1 hour of paid sick leave per 30 hours worked; alternative accrual rate permitted as long as employee receives 24 hours by the 120th calendar day; in 2024, alternative accrual rate permitted as long as employee receives 24 hours by 120th calendar day and 40 hours by 200th calendar day.• Alternatively, front-load 24 hours or 3 days at start of year; in 2024, front-load 40 hours or 5 days at start of the year.
Accrual cap	48 hours or 6 days per rolling year; in 2024, 80 hours or 10 days
Rehired employees	If employee rehired within 1 year, restore previously unused balance for immediate use.
Leave increments	2-hour minimum permitted
Usage cap	24 hours or 3 days per calendar year or other 12-month period; in 2024, 40 hours or 5 days
Carryover and payout of unused leave	<ul style="list-style-type: none">• Carryover required unless paid sick leave time front-loaded at start of year• Payout not required at separation
Permitted uses	<ul style="list-style-type: none">• Employee's own or family member's health needs, including diagnosis, care, treatment, preventive care• Issues arising from domestic violence, sexual assault or stalking, including absences taken under CA Lab. Code §§ 230(c) and 230.1(a)
Family member	Spouse, registered domestic partner, child, parent, sibling, grandparent, grandchild, and a designated person identified by the employee at the time of the request for leave <ul style="list-style-type: none">• Child includes biological, adopted, step- or foster child; legal ward; or anyone for whom employee has served <i>in loco parentis</i>.• Parent includes biological, adoptive, step-, or foster parent or legal guardian of employee, spouse, or registered domestic partner; and anyone serving <i>in loco parentis</i> to employee while a minor.
Employee notice	<ul style="list-style-type: none">• If leave is foreseeable, notice reasonably in advance of leave is required.• If leave is unforeseeable, notice as soon as practicable is required.

California paid sick leave

Employee documentation • Only permitted if employee requests paid sick time in advance of accrual

Employer disclosures • [Notice of paid sick leave rights](#) at hire
• [Poster](#) of employees' paid sick leave rights and remedies in conspicuous location in every workplace
• Report of employee's unused paid sick leave or other paid leave alternative (or if no limit on paid leave, simply report "unlimited") on itemized wage statement or separate written payday notice
• Willful posting violation subject to \$100 penalty per offense

Rights protected/retaliation Employer may not:
• Condition paid sick leave on employee's finding replacement to work missed time.
• Retaliate, discriminate or take other disciplinary action against employee for exercising leave rights.
• Charge paid sick time as an "occurrence" that could trigger discipline under an attendance policy.

Recordkeeping Keep records of each covered employee's hours worked and accrued paid sick days for at least 3 years.

Other key provisions • Unlawful withholding of paid sick days subject to penalty of at least \$250 (not to exceed \$4,000); other violations subject to penalty of \$50 per day (up to \$4,000)
• In 2024, limited preemption of local ordinances with respect to paid sick leave advances; reinstatement of unused earned paid sick leave upon rehire; balance notification each pay period; rate of pay and timing of pay; employee notice requirements for planned and unplanned sick leave.
• Prior to 2024, no preemption of federal, other state, or local laws providing greater paid or unpaid leave rights (e.g., in [San Francisco](#), [West Hollywood](#)).

State resources • CA Labor Code §§ [233](#), [245–249](#)
• [Healthy Workplaces, Healthy Families Act of 2014 webpage](#) (CA Department of Industrial Relations (DLIR))
• [Paid sick leave FAQs](#) (CA DLIR, March 29, 2017)

Colorado paid sick leave

Covered employers	All employers, including state and local government employers <ul style="list-style-type: none">Employers with 15 or fewer employees (nationwide) did not have to comply until 2022 (but had to comply with supplemental paid sick leave requirements for public health emergencies).
Covered employees	All employees working in Colorado
Waiting period	None; employees may use paid sick leave as it accrues.
Accrual rate/ front-loading	<ul style="list-style-type: none">Credit 1 hour of paid sick leave for every 30 hours worked.Alternatively, front-load 48 hours at start of each year.If subject to a multiemployer CBA, may instead contribute to a paid sick leave fund, plan or program at the law's required accrual rateIf a federal contractor, may count paid leave provided under Executive Order 13706 as paid sick leave.Unused accrued sick leave may offset supplemental paid sick leave (up to 80 hours or two weeks) required during a public health emergency.
Accrual cap	48 hours per year
Rehired employees	If employee rehired within 6 months, restore previously unused balance for immediate use.
Leave increments	1 hour, unless employer policy allows smaller increments
Usage cap	48 hours per year
Carryover and payout of unused leave	<ul style="list-style-type: none">Carryover up to 48 hours required, even if paid sick leave front-loadedPayout not required at separation
Permitted uses	<ul style="list-style-type: none">Employee's own or family members health needs, including preventive careClosure of a business, school or care facility due to a PHEEmployee's or family member's needs related to domestic violence, sexual assault or harassmentBereavement and other reasons related to the death of a family memberClosure of family member's school or place of care due to inclement weather, or other unexpected event (e.g., power, heat or water loss)Evacuation of residence due to inclement weather or other unexpected event (e.g., power, heat or water loss)Specific reasons permitted during PHE (see CO Rev. Stat. § 8-13.3-405(3))

Colorado paid sick leave

Family member	<ul style="list-style-type: none">• Immediate family members related by blood, marriage, civil union or adoption• Someone for whom the employee stands or stood <i>in loco parentis</i> or who stood <i>in loco parentis</i> for the employee as a child• Anyone for whom the employee is responsible for providing or arranging health and safety-related care
Employee notice	<ul style="list-style-type: none">• If leave is foreseeable, good-faith effort to provide advance notice and reasonable effort to schedule leave to avoid unduly disrupting employer operations is required.• If leave is foreseeable and related to a PHE, notice as soon as practicable is required if workplace is not closed.
Employee documentation	<ul style="list-style-type: none">• Reasonable documentation for leave lasting 4 or more consecutive workdays may be required.• Disclosure of details relating to domestic violence, sexual assault or health may not be required.• Health and safety information must be kept confidential and separate from personnel file.
Employer disclosures	<ul style="list-style-type: none">• Written notice of paid leave rights<ul style="list-style-type: none">— Guidance does not specify when or in what form— Displaying the poster satisfies this notice requirement.• Paid Leave, Whistleblowing, & Protective Equipment <u>poster</u> conspicuously displayed in workplace<ul style="list-style-type: none">— For telecommuters or employees with no physical workplace, notice and poster may be provided electronically or on a web-based platform.• Record of paid sick leave accrued, available and used during the current year, upon employee's request using any reasonable system• Willful notice violation subject to \$100 penalty per occurrence
Rights protected/retaliation	<p>Employer may not:</p> <ul style="list-style-type: none">• Deny paid sick leave for employee's failure to comply with notice requirements.• Condition paid sick leave on employee's finding replacement to work missed time.• Retaliate, discriminate or take other disciplinary action against employee for exercising leave rights.• Charge paid sick time as an absence under an attendance policy that could trigger discipline.
Recordkeeping	Keep records of each employee's hours worked and paid sick leave accrued and used for at least 2 years.
Other key provisions	<ul style="list-style-type: none">• Violations subject to unspecified civil penalties• No preemption of any other law, leave mandate or CBA that provides greater paid leave

Colorado paid sick leave

- State resources**
- [CO Rev. Stat. § 8-13.3-401 et seq.](#)
 - [Paid sick leave under the Colorado Healthy Families and Workplaces Act \(HFWA\) \(CO Department of Labor and Employment \(CDLE\)\)](#)
 - [Wage protection rules \(7 CO Code Regs. § 1103-7\)](#)
 - [INFO #6, Summary: Paid leave under Colorado's Healthy Families & Workplaces Act \(CDLE, March 31, 2022\)](#)
 - [INFO #6B, Paid leave under the Healthy Families and Workplaces Act \(CDLE, July 14, 2023\)](#)
 - [INFO #6C, How Healthy Families and Workplaces Act paid leave differs in 2020, 2021, and beyond, and how it differs from federal law, prior Colorado law, and paid family/medical leave \(CDLE, Dec. 30, 2021\)](#)
 - [Interpretive notices, formal opinions and other published guidance \(CDLE\)](#)

Connecticut paid sick leave

Covered employers	All employers, including state and local government, with 50 or more employees in Connecticut, except: <ul style="list-style-type: none">• Specific manufacturing employers• Certain charitable groups under Internal Revenue Code § 501(c)(3)
Covered employees	Hourly or nonexempt Connecticut employees in specified service jobs <ul style="list-style-type: none">• Covered service workers fall into a broad range of job codes listed in the US Bureau of Labor Statistics' Standard Occupational Classification system, including food service, hospitality and retail workers; healthcare personnel; community or personal service workers; office staff; and certain drivers.
Waiting period	<ul style="list-style-type: none">• 680 working hours before use permitted for new hires• At least 10 hours worked per week in most recently completed quarter before use permitted for ongoing employees
Accrual rate/ front-loading	<ul style="list-style-type: none">• Credit 1 hour of paid sick leave for every 40 hours worked• Front-loading not addressed in law or guidance
Accrual cap	40 hours per benefit year
Rehired employees	<ul style="list-style-type: none">• Restoration of previously unused balance not required• Hours worked prior to break in service credited toward waiting period
Leave increments	1 hour
Usage cap	40 hours per benefit year
Carryover and payout of unused leave	<ul style="list-style-type: none">• Carryover of at least 40 hours required<ul style="list-style-type: none">— May offer (but cannot require) payout in lieu of carryover.• Payout not required at separation
Permitted uses	<ul style="list-style-type: none">• Employee's own or family member's health needs, including preventive care, diagnosis, care or treatment• Issues arising from employee or the employee's child suffering family violence or sexual assault (see CT Gen. Stat. § 31-51ss for additional unpaid safe leave)• Employee's mental health wellness day
Family member	Spouse and child <ul style="list-style-type: none">• Child means biological, step-, adopted, or foster child; legal ward; or child for whom employee serves <i>in loco parentis</i>.• Child must be younger than 18 years old or incapable of self-care because of mental or physical disability.
Employee notice	<ul style="list-style-type: none">• If leave is foreseeable, up to 7 days' advance notice may be required.• If leave is unforeseeable, notice as soon as practicable may be required.

Connecticut paid sick leave

Employee documentation	Reasonable documentation for leave lasting 3 or more consecutive workdays may be required: <ul style="list-style-type: none">• Statement signed by treating healthcare provider giving total leave days needed• Court record or signed statement from attorney, police officer, worker or volunteer at victim services organization, or other counselor assisting victim of family violence or sexual assault
Employer disclosures	<ul style="list-style-type: none">• Notice of leave rights and retaliation protections to new hires<ul style="list-style-type: none">— Poster in English and Spanish conspicuously displayed in workplace satisfies the notice requirement.• Willful notice violation subject to \$100 penalty per occurrence
Rights protected/retaliation	Employer may not: <ul style="list-style-type: none">• Retaliate, discriminate or take other disciplinary action against employee for exercising leave rights.• Require paid sick leave for incidents related to family violence or domestic assault to run concurrently with unpaid time off provided by the family-violence leave law (CT Gen. Stat. § 31-51ss).
Recordkeeping	Not addressed by law or rules
Other key provisions	<ul style="list-style-type: none">• Unlawful retaliation or discrimination subject to \$500 penalty per violation; all other violations subject to \$100 penalty per occurrence• Preemption of other accrued paid leave laws not addressed
State resources	<ul style="list-style-type: none">• CT Gen. Stat. §§ 31-57r to 31-57w• Paid sick leave webpage (CT Labor Department)• Paid sick leave guidance (CT Labor Department, Oct. 1, 2023)

Illinois paid leave for all workers (PLFAW) (effective Jan. 1, 2024)

Covered employers	All employers, including state and local government, except: <ul style="list-style-type: none">• Public school districts organized under the School Code• Public park districts organized under the Park District Code
Covered employees	All full- and part-time employees working in Illinois, except part-time student and short-term (as defined by statute) employees at state colleges and universities
Waiting period	90 days before use permitted for new hires
Accrual rate/ front-loading	<ul style="list-style-type: none">• Credit 1 hour of paid leave for every 40 hours worked.• Alternatively, front-load 40 hours each year.
Accrual cap	40 hours per 12-month period
Rehired employees	If employee rehired within 12 months, restore previously unused balance for immediate use.
Leave increments	2 hours or less, at employer's discretion
Usage cap	40 hours per year
Carryover and payout of unused leave	<ul style="list-style-type: none">• Carryover up to 40 hours required, unless paid leave time front-loaded at start of year• Payout not required at separation unless paid leave is credited to PTO bank or vacation account; in that event, payout is subject to existing wage payment law
Permitted uses	Any reason
Family member	Not applicable
Employee notice	<ul style="list-style-type: none">• Notice can be in writing or orally in accordance with employer's reasonable notification requirements, which must be communicated to employees in writing.• If leave is foreseeable, up to 7 calendar days' advance notice may be required.• If leave is unforeseeable, notice as soon as practicable is required.
Employee documentation	Employers may not require documentation or certification for leave.
Employer disclosures	<ul style="list-style-type: none">• Written notice of 12-month period designation• Poster displayed in a conspicuous place (to be provided by the Illinois Department of Labor (ILDOL))• Notice in employee manual or policy• Notice failures subject to \$500 fine for first violation and \$1,000 for subsequent violations

Illinois paid leave for all workers (PLFAW) (effective Jan. 1, 2024)

Rights protected/retaliation

Employers may not:

- Condition paid leave on employee's finding replacement to work missed time.
- Charge paid leave as an absence under an attendance policy or otherwise make paid leave a negative factor in work evaluations or promotion considerations.
- Retaliate against employee for using sick leave or otherwise exercising rights under the law.

Recordkeeping

Keep records of paid leave earned and used by each employee for at least 3 years.

Other key provisions

- Noncompliant employers subject to liability for underpayment, compensatory damages, penalties up to \$1,000, and other equitable relief
- ILDOL can fine noncompliant employers up to \$2,500 for each offense
- Local accrued paid leave ordinances are not preempted (i.e., [Chicago](#) and [Cook County](#)); employers in municipalities that opted out of the Cook County ordinance are required to comply with PLFAW

State resources

- [2023 Pub. Act 102-1143 \(SB 208\)](#)
- [Paid Leave for All Workers Act FAQ \(Aug. 30, 2023\)](#)

Maine earned paid leave

Covered employers	Employers, including state and local government, that routinely have more than 10 employees in Maine for more than 120 days in a calendar year
Covered employees	All employees working in Maine except: <ul style="list-style-type: none">• <u>Seasonal</u> employees in a <u>seasonal industry</u>• Certain agricultural workers• Certain commission employees (See 26 ME Rev. Stat. Ann. § <u>1043(9)</u> and <u>(11)</u> for specifics.)
Waiting period	120 calendar days before use permitted for new hires
Accrual rate/ front-loading	<ul style="list-style-type: none">• Credit 1 hour of earned paid leave for every 40 hours worked.• Alternatively, front-load 40 hours each year.
Accrual cap	40 hours per year
Rehired employees	If employee rehired within 1 year, restore previously unused balance for immediate use.
Leave increments	1 hour or less, at employer's discretion
Usage cap	40 hours per year
Carryover and payout of unused leave	<ul style="list-style-type: none">• Carryover up to 40 hours required, unless paid leave time front-loaded at start of year• Option to offer (but not require) payout in lieu of taking time off• Payout not required at separation unless employer policy provides for it (but see ME Rev. Stat. tit. 26 § <u>626</u>, requiring payout of unused vacation)
Permitted uses	Any reason
Family member	Not applicable
Employee notice	<ul style="list-style-type: none">• For leaves other than emergency, illness or other sudden necessity, reasonable advance notice and scheduling to prevent undue hardship to employer is required.<ul style="list-style-type: none">— Written policy may require up to 4 weeks' advance notice.• For emergency, illness and other sudden necessity, good-faith effort to provide as much notice as feasible under the circumstances is required when advance notice is not feasible.
Employee documentation	Documentation for leave lasting more than 3 consecutive days may be required.
Employer disclosures	<u>Regulation of Employment notice/poster</u> in accessible workplace location <ul style="list-style-type: none">• If all employees work remotely, may post on business intranet.
Rights protected/retaliation	Employers may not: <ul style="list-style-type: none">• Retaliate against employee for using paid leave.• Discipline employee for absenteeism if employee complied with notice requirements and didn't use more leave than accrued.

Maine earned paid leave

Recordkeeping Not addressed in the law or rules

Other key provisions

- Penalties up to \$1,000 for each willful violation are possible, but subject to the Bureau of Labor's discretion.
- Similar local laws are preempted.

State resources

- [ME Rev. Stat. tit. 26 § 637](#)
- [Rules governing earned paid leave](#) (12-17-10 ME Code R. §§ 1–6)
- [Earned paid leave webpage](#) (ME Labor Department)
- [FAQs on earned paid leave \(LD 369\)](#) (ME Labor Department, Jan. 26, 2021)

Maryland earned sick and safe leave

Covered employers	All employers, including state and local government, as follows: <ul style="list-style-type: none">• If 15 or more Maryland employees: Provide paid sick and safe leave.• If 14 or fewer Maryland employees: Provide unpaid sick and safe leave.
Covered employees	All employees regularly working 12 or more hours per week in Maryland, except: certain temporary employees, on-call employees, agricultural employees, and real estate salespeople or brokers
Waiting period	106 days before use permitted for new hires
Accrual rate/ front-loading	<ul style="list-style-type: none">• Credit 1 hour of earned sick and safe leave for every 30 hours worked.• Alternatively, front-load 40 hours at the start of each year.• If using accruals, do not need to credit accruals during:<ul style="list-style-type: none">— 2-week pay period in which employee worked fewer than 24 hours in total— 1-week pay period if employee worked fewer than a combined total of 24 hours in the current and immediately preceding pay period— Bimonthly pay period in which employee worked fewer than 26 hours
Accrual cap	40 hours per year; 64 hours at any time
Rehired employees	If employee rehired within 37 weeks, restore previously unused balance for immediate use.
Leave increments	4 hours or less
Usage cap	64 hours per year
Carryover and payout of unused leave	<ul style="list-style-type: none">• Carryover up to 40 hours required, unless 40 hours front-loaded at start of year• Optional cash-out at year-end• Payout at separation not required
Permitted uses	<ul style="list-style-type: none">• Employee's own or family member's health needs, including preventive care and treatment• Maternity or paternity leave• Issues arising from domestic violence, sexual violence, abuse or stalking affecting employee or employee's family member• Bereavement leave for the death of an immediate family member (child, parent, spouse), under the Maryland Flexible Leave Act

Maryland earned sick and safe leave

Family member	<p>Child, spouse, parent, grandparent, grandchild and sibling (biological, adoptive, foster or step-)</p> <ul style="list-style-type: none">• Child includes biological, step-, adopted or foster child, including anyone for whom employee has served <i>in loco parentis</i> or has legal or physical custody or guardianship.• Parent includes biological, step-, adoptive or foster parent or legal guardian of employee or employee's spouse, including anyone serving <i>in loco parentis</i> during childhood.
Employee notice	<ul style="list-style-type: none">• If leave is foreseeable, reasonable notice up to 7 days in advance may be required.• If leave is unforeseeable, notice as soon as practicable that generally complies with employer's notice requirements for other types of leave may be required.• Leave request may be denied if employee fails to give notice and absence will cause disruption.
Employee documentation	<ul style="list-style-type: none">• Reasonable documentation for leave lasting more than 2 consecutive scheduled shifts may be required.• Verification for leave taken between the 107th and 120th calendar days of employment may be required if employer and employee mutually agree at time of hire.
Employer disclosures	<ul style="list-style-type: none">• <u>Notice</u> of sick and safe leave rights and obligations, entitlement, accrual rate and permissible uses<ul style="list-style-type: none">— No specific guidance on when or how to provide this notice• Statement of leave used and available with each pay period (may provide through online system)
Rights protected/retaliation	<p>Employer may not:</p> <ul style="list-style-type: none">• Condition paid sick leave on employee's finding replacement to work missed time.• Take adverse action against employee for exercising leave rights.
Recordkeeping	<p>Keep records of paid leave earned and used by each employee for at least 3 years.</p>
Other key provisions	<ul style="list-style-type: none">• Violations are subject to penalty up to \$1,000 for each employee and payment of up to three times the amount of wrongfully unpaid leave.• Similar local laws enacted on or after Jan.1, 2017, are preempted.<ul style="list-style-type: none">— Montgomery County's <u>paid sick leave mandate</u> predates state law and is only preempted to the extent state law provisions are more generous to employees.
State resources	<ul style="list-style-type: none">• MD Code Ann. Lab. & Empl. §§ <u>3-1301–1311</u>• <u>Maryland Healthy Working Families Act webpage</u> (MD Department of Labor (MDOL))• <u>Maryland Healthy Working Families Act FAQs</u> (MDOL, March 9, 2018)

Massachusetts earned sick time

Covered employers	All employers, including state and county government, but not municipalities that have not opted into the law, as follows: <ul style="list-style-type: none">• If 11 or more employees (including employees in other states or countries): Provide paid sick time.• If 10 or fewer employees (including employees in other states or countries): Provide unpaid sick time.
Covered employees	All employees working in Massachusetts, except: <ul style="list-style-type: none">• Higher education students working in a financial aid program, federal work-study program, or a position exempt from Social Security and Medicare taxes• School-aged students under the federal Individuals with Disabilities Education Act• Adult clients in Massachusetts-licensed residential program working as part of their educational or vocational training
Waiting period	90 calendar days before use permitted for new hires
Accrual rate/ front-loading	<ul style="list-style-type: none">• Credit 1 hour of earned sick time for every 30 hours worked.<ul style="list-style-type: none">— May use equivalent accrual rate with smaller increments of time (e.g., 1 minute of sick time per 30 minutes worked or 2 minutes of sick time per hour worked).• Alternatively, front-load 40 hours at start of each benefit year or provide unlimited sick leave.• May instead provide sick time in lump sum based on average work hours:<ul style="list-style-type: none">— 37.5–40 hours per week: 8 hours of sick time per month for 5 months— 30 hours per week: 5 hours of sick time per month for 8 months— 24 hours per week: 4 hours of sick time per month for 10 months— 20 hours per week: 4 hours of sick time per month for 9 months— 16 hours per week: 3 hours of sick time per month for 10 months— 10 hours per week: 2 hours of sick time per month for 10 months— 5 hours per week: 1 hour of sick time per month for 10 months
Accrual cap	40 hours per benefit year
Rehired employees	<ul style="list-style-type: none">• If employee rehired within 4 months, restore previously unused balance for immediate use.• If employee rehired 4–12 months after separation, restore sick time balance for immediate use unless balance is below 10 hours.• If employee rehired within 12 months of separation, waiting period before use of newly accrued sick time is not permitted.
Leave increments	1-hour minimum for first use, after which smaller increments permitted
Usage cap	40 hours per benefit year

Massachusetts earned sick time

Carryover and payout of unused leave

- Carryover up to 40 hours required, unless sick leave front-loaded at start of each benefit year
 - Alternatively, pay out at year-end and make unpaid sick time available at start of next year:
 - *If paying out 16 hours or more:* Provide 16 hours of unpaid sick time until employee's paid leave accruals replace unpaid time.
 - *If paying out less than 16 hours:* Provide unpaid sick time equivalent to amount paid out at year-end until employee's paid leave accruals replace unpaid time.
- Payout not required at separation

Permitted uses

- Employee's own or family member's health needs, including diagnosis, care, treatment and preventive care (along with travel time)
- Need to address employee's own or dependent child's psychological, physical or legal effects from domestic violence

Family member

- Spouse, child, parent and parent-in-law
- Child includes biological, adopted, step- or foster child; legal ward; or a child for whom employee has assumed parental responsibilities.
 - Parent includes employee's or spouse's biological, step-, adoptive, or foster parent or other person with parental responsibilities during employee's or spouse's childhood.

Employee notice

- If leave is foreseeable, good-faith effort to provide advance notice is required.
 - May require 7 days' advance notice in written policy, unless employee learns of need for leave less than 7 days in advance.
- If leave is unforeseeable, reasonable notice under the circumstances may be required.
- When leave is used for an emergency, notice may not be required.
- Daily notification from employee (or surrogate) when sick time extends multiple days may be required, unless circumstances make daily notice unreasonable.

Employee documentation

- Employee verification that leave was used for a covered purpose may be required.
- Written documentation may be required when:
 - Leave exceeds 24 consecutively scheduled work hours or 3 consecutively scheduled workdays.
 - Leave occurs within 2 weeks of employee's last scheduled workday before separation or after 4 unforeseeable and undocumented absences within a 3-month period.
- Fitness-for-duty certification before employee returns to work may be required in certain industries with specific safety concerns.
- Documentation revealing nature of illness or details of domestic violence may not be required.

Massachusetts earned sick time

- Employer disclosures**
- [Notice](#) in conspicuous location at each workplace
 - Notice to each employee of sick time [policy](#) in employee manual or handbook

- Rights protected/retaliation**
- Employer may not:
- Condition sick time on employee making up or finding replacement to work missed time.
 - Retaliate against employee for using sick leave or otherwise exercising rights under the law.

- Recordkeeping**
- Keep records of each covered employee's sick time accrual and use for at least 3 years.

- Other key provisions**
- Telecommuters employed by a Massachusetts worksite must be provided sick time, regardless of where work takes place.
 - Unintentional violations are subject to penalties ranging from \$7,500 to \$15,000 and a maximum penalty of \$25,000 per subsequent violation; see MA Gen. Laws Ch. 149 §§ [27C\(b\)\(1\)–\(4\)](#), [\(6\)–\(7\)](#) and [150](#).
 - Preemption of other accrued paid leave laws is not addressed.

- State resources**
- MA Gen. Laws Ch. 149, §§ [148C–148D](#)
 - 940 MA Code Regs. §§ [33.01–33.11](#)
 - [Earned sick time webpage](#)
 - [Earned sick time FAQs](#) (MA Attorney General's Office, Sept. 21, 2018)

Michigan paid medical leave

Covered employers	All employers with at least 50 employees nationwide, including state and local government
Covered employees	All nonexempt employees whose primary work location is in Michigan, except: <ul style="list-style-type: none">• Air and rail workers covered by federal law• Minors and certain trainees• Certain temporary workers• Variable-hour employees, as defined by federal law• Individuals who averaged fewer than 25 hours per week during previous calendar year• Individuals employed for 25 weeks or fewer in a calendar year
Waiting period	90 calendar days before use permitted for new hires
Accrual rate/ front-loading	<ul style="list-style-type: none">• Credit 1 hour of paid medical leave for every 35 hours worked (or 1 hour for every calendar week of work).• Alternatively, front-load 40 hours at start of each year.
Accrual cap	40 hours per benefit year
Rehired employees	Reinstatement of previously unused balance is not required.
Leave increments	1-hour increments, unless employee handbook or other employee benefit document has written policy specifying a different increment
Usage cap	40 hours per benefit year
Carryover and payout of unused leave	<ul style="list-style-type: none">• Carryover up to 40 hours required, unless paid leave front-loaded at start of year• Payout at separation not required
Permitted uses	<ul style="list-style-type: none">• Employee's own or family member's health needs, including preventive care, diagnosis and treatment• Time for employee or family members to address issues arising from domestic violence or sexual assault• PHE causing officials to:<ul style="list-style-type: none">— Close employee's worksite or child's school or care facility— Determine that employee's or family's presence in the community would jeopardize the health of others
Family member	Spouse, child, parent, grandparent, grandchild, and biological, adoptive or foster sibling <ul style="list-style-type: none">• Child includes biological, step-, adopted or foster child; legal ward; or child to whom employee acts as parent.• Parent includes biological, step-, adoptive or foster parent; legal guardian of employee or spouse; and anyone serving as employee's parent during childhood.
Employee notice	Compliance with employer's usual and customary notice, procedural, and documentation policies may be required.

Michigan paid medical leave

Employee documentation	<p>Compliance with employer's usual and customary documentation requirements for requesting leave may be required.</p> <ul style="list-style-type: none">• Employees must be given at least 3 days to provide documentation.• Disclosure or documentation of details relating to domestic violence, sexual assault or medical conditions may not be required.• Documents about health, domestic violence or sexual assault must be kept confidential and not disclosed without employee's written permission.
Employer disclosures	<ul style="list-style-type: none">• <u>Poster</u> in a conspicuous, accessible place• Willful posting violation subject to \$100 penalty per occurrence
Rights protected/retaliation	<p>Disciplining or discharging an employee for failing to comply with usual and customary notice, procedural, and documentation policies for requesting and using paid leave is not prohibited.</p>
Recordkeeping	<p>Keep records of each employee's hours worked and paid medical leave taken for at least 1 year.</p>
Other key provisions	<ul style="list-style-type: none">• Failure to provide paid medical leave is subject to \$1,000 penalty for each violation.• If a federal paid medical leave mandate is enacted, state paid medical leave law will no longer apply.• State law preempts local paid sick leave ordinances (Mich. Comp. Laws § <u>123.1388</u>).
State resources	<ul style="list-style-type: none">• MI Comp. Laws §§ <u>408.961–408.974</u>• <u>Paid medical leave webpage</u> (MI Department of Labor and Economic Opportunity (LEO))• <u>Paid Medical Leave Act FAQs</u> (LEO, March 23, 2022)

Minnesota earned sick and safe time (effective Jan. 1, 2024)

Covered employers	All employers, including state and local government, with at least one employee working in the state
Covered employees	All employees (including temporary and part-time) working at least 80 hours in a year in Minnesota, except: <ul style="list-style-type: none">• Independent contractors• Certain flight deck and cabin crew employees of an air carrier
Waiting period	None; employees may use earned sick and safe time as it accrues.
Accrual rate/ front-loading	<ul style="list-style-type: none">• Credit 1 hour of earned sick and safe time for every 30 hours worked.• Alternatively, front-load 48 hours each year (payout required at year end) or 80 hours each year (no payout required at year end).
Accrual cap	48 hours per year; 80 hours overall
Rehired employees	If employee rehired within 180 days, restore previously unused balance for immediate use.
Leave increments	4 hours or less, at employer's discretion
Usage cap	No usage cap
Carryover and payout of unused leave	<ul style="list-style-type: none">• Carryover required, subject to overall 80-hour cap, unless paid leave time front-loaded at start of year• Payout not required at separation
Permitted uses	<ul style="list-style-type: none">• Employee's own or family member's illness, injury, health condition; need for medical care; need for preventive medical care• Issues arising from domestic abuse, sexual assault, or stalking experienced by employee or family member• Closure of workplace or child's school or place of care due to weather or other public emergency• Employee's inability to work or telework because of health concerns related to (i) potential transmission of communicable illness related to public emergency, or (ii) seeking or awaiting results of test/diagnosis for communicable disease related to public emergency• Health authority's or healthcare professional's determination that employee's or family member's presence in community would jeopardize health of others due to communicable disease, even if employee or family member has not actually contracted disease.

Minnesota earned sick and safe time (effective Jan. 1, 2024)

- Family member**
- Child, child-in-law, grandchild, sibling, sibling-in-law, parent, grandparent, niece, nephew, aunt, uncle
 - Child includes biological, foster or legal ward; child for whom employee is legal guardian or to whom employee stands *in loco parentis*.
 - Parent includes biological, step-, adoptive, foster parent of employee or employee's spouse, or registered domestic partner, including anyone who stood *in loco parentis* during childhood.
 - Grandchild includes foster, step-grandchild.
 - Grandparent includes step-grandparent.
 - Spouse, registered domestic partner, and any of the above in relation to employee's spouse or registered domestic partner
 - Any other individual related by blood or whose close association with employee is equivalent of family relationship
 - One additional individual annually designated by employee

- Employee notice**
- For leaves of more than three consecutive days, employers can require reasonable documentation.
 - Employers can impose reasonable notice procedures in a written policy provided to employees.
 - For foreseeable leaves, employer can require up to 7 days' advance notice.
 - For unforeseeable leaves, employees must provide notice as soon as practicable.

- Employee documentation**
- Reasonable documentation for leave lasting more than 3 consecutive days may be required and depends on the leave reason.
 - Documentation must be kept confidential and not disclosed without employee's consent
 - Medical records must be kept separate from personnel files.

- Employer disclosures**
- Written notice of paid sick and safe time rights before Jan. 1, 2024, or at hire if later (to be provided by the Dep't of Labor and Industry)
 - Provided in paper or electronically, on a web-based or app-based platform, or post in a conspicuous place in every workplace and include in employee handbook
 - Written policy describing notice procedures, if required
 - Report of employee's earned, used, and available sick and safe time on each earnings statement

- Rights protected/retaliation**
- Employers may not:
- Condition paid sick leave on employee's finding replacement to work missed time.
 - Retaliate or discriminate against employee for exercising leave rights.
 - Count earned sick and safe time as an absence that could lead to retaliation or other adverse action.
 - Report or threaten to report employee's or family member's actual or suspected citizenship or immigration status.

Minnesota earned sick and safe time (effective Jan. 1, 2024)

Recordkeeping Keep records of hours worked and earned sick and safe time taken for at least 3 years and comply with recordkeeping requirements under the state's [Fair Labor Standard Act](#).

Other key provisions

- Penalties of up to \$10,000 for each violation and for each failure to provide records to Department of Labor and Industry.
- No preemption of local earned sick and safe time laws (i.e., [Bloomington](#), [Duluth](#), [Minneapolis](#), [St. Paul](#)).

State resources

- [2023 Ch. 53 \(SF 3035\)](#)
- [Earned sick and safe time webpage](#) (Dep't of Labor and Industries)
- [Earned sick and safe time FAQs](#) (Dep't of Labor and Industries)

Nevada paid leave

Covered employers	Private employers (i.e., state and local government excluded) with 50 or more employees working in Nevada, except: <ul style="list-style-type: none">• Employers in the first 2 years of operation
Covered employees	All employees working in Nevada, except temporary, seasonal and on-call employees
Waiting period	90 calendar days before use permitted for new hires
Accrual rate/ front-loading	<ul style="list-style-type: none">• Credit 0.01923 hours of paid leave for every hour of work.• Alternatively, front-load entitlement at start of benefit year.
Accrual cap	No accrual cap
Rehired employees	If employee rehired within 90 days of involuntary separation, restore unused balance for immediate use.
Leave increments	4 hours or less
Usage cap	40 hours per benefit year
Carryover and payout of unused leave	<ul style="list-style-type: none">• Carryover up to 40 hours required, unless paid leave front-loaded at start of year• Payout at separation not required
Permitted uses	Any reason, including: <ul style="list-style-type: none">• Obtaining treatment for a mental or physical illness, injury or health condition• Receiving medical diagnosis or care• Receiving or participating in preventive care• Participating in caregiving• Addressing other personal needs related to health
Family member	Not applicable
Employee notice	Notice as soon as practicable is required.
Employee documentation	Employee may use available paid leave without providing a reason.
Employer disclosures	<ul style="list-style-type: none">• Bulletin by the Labor Commissioner's Office in conspicuous location in each workplace• Record of paid leave available for use provided each payday
Rights protected/ retaliation	Employer may not: <ul style="list-style-type: none">• Condition use of paid leave on employee's finding replacement to work missed time.• Deny employee's use of available paid leave as permitted by law.• Retaliate against employee for using paid leave.
Recordkeeping	Keep records of paid leave received or accrued and used for at least 1 year.

Nevada paid leave

Other key provisions

- Intentionally misclassifying employees to circumvent the 50-employee threshold or avoid the paid leave requirement can lead to penalties of up to \$5,000 per violation.
- Other violations are subject to penalties of up to \$5,000 per instance.
- Other rights, remedies or procedures are available under the law.

State resources

- Nev. Rev. Stat. §§ [608.0197](#) and [608.195](#)
- [2021 Ch. 536](#) (SB 209)
- [Advisory opinions](#) (Oct. 4 and Oct. 10, 2019)

New Jersey earned sick leave

Covered employers	All private employers (i.e., state and local government excluded) required to provide employees with full pay sick leave under any other law, rule or regulation of the states.
Covered employees	All employees working in New Jersey, except: <ul style="list-style-type: none">• Certain per diem healthcare employees• Public employees provided sick leave at full pay by any other law, rule or regulation of the state (e.g., Civil Service Act, NJ Admin Code § 4A:6-1.3 and NJ Stat. Ann. § 30:11A-4-A-14)
Waiting period	120 calendar days before use permitted for new hires
Accrual rate/ front-loading	<ul style="list-style-type: none">• Credit 1 hour of earned sick leave for every 30 hours worked.• Alternatively, front-load 40 hours at start of each benefit year.
Accrual cap	40 hours per benefit year
Rehired employees	If employee rehired within 6 months, restore previously unused balance for immediate use.
Leave increments	Any increment that does not exceed employee's scheduled number of work hours during shift for which leave is used
Usage cap	40 hours per benefit year
Carryover and payout of unused leave	<ul style="list-style-type: none">• Carryover up to 40 hours — including front-loaded amounts — required unless paid out at year-end<ul style="list-style-type: none">— May offer payout in final month of benefit year, which employee must accept or decline within 10 calendar days from offer date; failure to accept is deemed a declination.— Employees accepting payout may choose to receive full payment or 50% payment, with the remainder carried forward.• Payout not required at separation
Permitted uses	<ul style="list-style-type: none">• Employee's own or family member's health needs, including preventive care, diagnosis, care, treatment and recovery• Issues arising from domestic violence or sexual violence experienced by employee or family member• Closure of workplace or child's school or place of care due to PHE• Public health authority's determination that employee's or family's presence in the community would jeopardize the health of others• School conferences, meetings, functions, or events related to child's health condition or disability

New Jersey earned sick leave

Family member	<ul style="list-style-type: none">• Child, grandchild, sibling, spouse, domestic partner, civil union partner, parent, grandparent<ul style="list-style-type: none">— Child includes biological, step-, adopted, foster or legal ward; child of domestic or civil union partner.— Parent includes biological, step-, adoptive, foster, or legal guardian of employee or employee's spouse, domestic partner or civil union partner, including anyone serving <i>in loco parentis</i> during childhood.• Parent's or grandparent's spouse, domestic partner, or civil union partner• Sibling of spouse, domestic partner or civil union partner• Anyone related by blood or whose close association with the employee is the equivalent of a family relationship
Employee notice	<ul style="list-style-type: none">• If leave is foreseeable, up to 7 calendar days' advance notice may be required.• If leave is unforeseeable, notice as soon as practicable may be required.
Employee documentation	<ul style="list-style-type: none">• Written documentation for leave lasting 3 or more consecutive scheduled workdays or for unforeseeable leave occurring during <u>blackout period</u> may be required.• Documents about health or domestic or sexual violence must be kept confidential and not disclosed without employee's written permission.
Employer disclosures	<ul style="list-style-type: none">• <u>Notice</u> in each workplace or on intranet• Copy to each employee at hire and whenever requested (email permissible)
Rights protected/retaliation	<ul style="list-style-type: none">• Employer may not:<ul style="list-style-type: none">— Condition paid sick leave on employee's finding replacement to work missed time.— Discriminate or take retaliatory personnel action against employee for exercising leave rights.— Count earned sick time taken as an absence that may result in discipline, discharge, demotion, suspension, pay reduction or any other adverse action.• Unlawful retaliatory action is presumed when adverse action occurs within 90 days of employee exercising rights, unless evidence proves otherwise.
Recordkeeping	Keep records of accrual, use, payment, payout and carryovers for at least 5 years.
Other key provisions	<ul style="list-style-type: none">• Employer may prohibit employees from using foreseeable earned sick leave on certain dates (blackout period).• First violation is subject to administrative penalty of up to \$250; each subsequent violation is subject to a penalty of up to \$500.• Willful violations are subject to penalties of up to \$1,000 for each offense.• Local earned sick leave requirements are preempted.

New Jersey earned sick leave

- State resources**
- [NJ Stat. Ann. § 34:11D-1](#)
 - NJ Admin. Code §§ [12:69-1.1 et seq.](#), Earned sick leave rules
 - [Earned sick leave webpage](#) (NJ Department of Labor & Workforce Development)
 - [Earned sick leave FAQs for employers](#) (NJ Department of Labor & Workforce Development, Oct. 25, 2018)

New Mexico paid sick leave

Covered employers	All employers, except state and local government
Covered employees	All employees working in New Mexico
Waiting period	None; employees may use paid sick time as it accrues.
Accrual rate/ front-loading	<ul style="list-style-type: none"> • Credit 1 hour of paid sick leave for every 30 hours worked. • Alternatively, front-load 64 hours at start of year for all ongoing employees, even part-time employees (additional sick leave required if employee works more than 1,920 hours per year). Front-loading for new hires may be prorated.
Accrual cap	No accrual cap
Rehired employees	If employee rehired within 12 months, restore previously unused balance for immediate use.
Leave increments	Smallest increment — not exceeding 1 hour — that payroll system uses to account for absences or work time
Usage cap	64 hours per year
Carryover and payout of unused leave	<ul style="list-style-type: none"> • Carryover up to 64 hours required, even when paid sick leave is front-loaded • Payout at separation not required
Permitted uses	<ul style="list-style-type: none"> • Employee’s own or family member’s health needs, including preventive care, medical diagnosis, care or treatment • Issues arising from domestic violence, sexual violence, abuse or stalking
Family member	<ul style="list-style-type: none"> • Child, parent, spouse or domestic partner <ul style="list-style-type: none"> — Child includes biological, step-, adopted, or foster child of employee or domestic partner, including anyone for whom employee has served <i>in loco parentis</i>. — Parent includes biological, foster, step-, or adoptive parent or legal guardian of employee, spouse or domestic partner, including anyone serving <i>in loco parentis</i> during childhood. • Grandparent, grandchild, or sibling (biological, foster, adoptive or step-) of employee, spouse, or domestic partner • Anyone else related by blood or affinity whose close association with employee is equivalent to a family relationship.
Employee notice	<ul style="list-style-type: none"> • If leave is foreseeable, reasonable effort to provide advance notice and to schedule leave to avoid unduly disrupting employer operations is required. <ul style="list-style-type: none"> — Foreseeable is defined as awareness of the need for leave at least 7 days before use • If leave is unforeseeable, notice as soon as practicable is required.

New Mexico paid sick leave

- Employee documentation**
- Reasonable documentation that leave was used for a covered purpose may be required for absences of 2 or more consecutive work days, provided employee is given 14 days from the date of return to work to provide the documentation.
 - Documentation revealing nature of illness or details of domestic violence may not be required.
 - All information must be treated as confidential and not disclosed without consent of the employee.

- Employer disclosures**
- Written notice of paid sick leave rights at time of hire
 - Poster in conspicuous place in every workplace (webpage, email or other electronic communication permissible for remote employees)
 - In both English and Spanish and any other first language spoken by at least 10% of the workforce
 - Year-to-date accrual and usage report at least quarterly (or on paystubs)
 - Willful notice or recordkeeping violation each subject to \$250 penalty

- Rights protected/retaliation**
- Employer may not:
- Condition paid sick leave on employee's finding replacement to work missed time.
 - Retaliate or discriminate against employee for exercising leave rights.
 - Count paid sick time as absence that triggers discipline, discharge, demotion, suspension or any other adverse action.

Recordkeeping Keep documentation of leave accrual and use for 48 months.

- Other key provisions**
- Penalties range from \$250 to \$500 for each instance of leave denied or uncompensated, retaliation, or employee misclassification.
 - Local accrued paid sick leave laws (i.e., Bernalillo County's paid time off ordinance) are not preempted.

- State resources**
- 2021 Ch. 131 (HB 20)
 - NM Stat. Ann. § 50-17-1 et seq.
 - Healthy Workplaces Act rules (Labor Relations Division, June 21, 2022)
 - Healthy Workplaces Act FAQs (Labor Relations Division)
 - Labor Relations Division paid sick leave webpage

New York paid sick leave

Covered employers	All employers, except state and local government, as follows: <ul style="list-style-type: none"> • If more than 4 employees or net income exceeding \$1 million: Provide paid sick leave. • If 4 or fewer employees and net income of \$1 million or less: Provide unpaid sick leave.
Covered employees	All employees working in New York
Waiting period	None; employees may use sick leave as it accrues.
Accrual rate/ front-loading	<ul style="list-style-type: none"> • Credit 1 hour of paid sick leave per 30 hours worked from first day of work. • Alternatively, front-load annual entitlement at start of benefit year.
Accrual cap	<ul style="list-style-type: none"> • If 100 or more employees nationwide: 56 hours of sick leave per benefit year • If fewer than 100 employees nationwide: 40 hours of sick leave per benefit year
Rehired employees	Not addressed in the law or guidance
Leave increments	Employer has discretion, but minimum increment may not exceed 4 hours.
Usage cap	<ul style="list-style-type: none"> • If 100 or more employees nationwide: 56 hours of sick leave per benefit year • If fewer than 100 employees nationwide: 40 hours of sick leave per benefit year
Carryover and payout of unused leave	<ul style="list-style-type: none"> • Carryover required, even when paid sick leave is front-loaded • Payout not required at separation
Permitted uses	<ul style="list-style-type: none"> • Employee's own or family member's health needs, including preventive care, diagnosis, care or treatment • Need to access services or assistance because employee or family member has experienced domestic violence, sexual offense, stalking or human trafficking
Family member	Child, spouse, domestic partner, parent, sibling, grandchild and grandparent, and the child or parent of employee's spouse or domestic partner <ul style="list-style-type: none"> • Parent includes biological, foster, step-, or adoptive parent; legal guardian; or a person who stood <i>in loco parentis</i> when employee was a minor child. • Child includes biological, adopted or foster child; a legal ward; or a child for whom an employee stands <i>in loco parentis</i>.
Employee notice	<ul style="list-style-type: none"> • Oral or written request before using leave is required. • Notice and timing requirements are not specified in the law or rules.

New York paid sick leave

- Employee documentation**
- Documentation — attestation from licensed medical provider or employee only — for leave lasting 3 or more consecutive workdays.
 - Confidential medical information or information relating to safe leave may not be required.

- Employer disclosures**
- Written notice at time of hire or worksite posting about restrictions, including limitations on leave increments
 - Record of sick leave accrued and used in current calendar year and/or any previous calendar year due within 3 business days of employee's oral or written request

- Rights protected/retaliation**
- Employer may not:
- Retaliate or discriminate against any employee for exercising sick leave rights.
 - Condition use of sick leave on finding replacement for missed work.
 - Count earned sick time taken as an absence that may result in discipline, discharge, demotion, suspension, pay reduction or any other adverse action ([2022 Ch. 604](#), AB 8092).
- Employer must:
- Restore employee to position held prior to any sick leave taken, with the same pay and other terms and conditions of employment.

- Recordkeeping**
- Keep payroll records, including records of weekly sick leave accrued and used by each employee, for at least 6 years.

- Other key provisions**
- Penalty of \$1,000–\$10,000 applies to each violation.
 - Local paid sick leave laws or ordinances in effect when the state law enacted (e.g., New York City's [Paid Safe and Sick Leave Law](#) and Westchester County's [Earned Sick Leave](#) and [Paid Safe Time](#) ordinances) are not preempted.
 - Future local law or ordinance enacted by a city with a population of 1 million or more that provides leave meeting or exceeding the state law's requirements will not be preempted.

- State resources**
- NY Lab. Law §§ [196-B](#) and [215](#)
 - [Paid sick leave regulations](#) (NY Comp. Codes R. & Regs. tit. 12, part 196)
 - [Paid sick leave webpage](#) (NY state government)
 - [Paid sick leave FAQs](#) (NY Labor Department, Feb. 28, 2022)

Oregon sick time

Covered employers	All employers, including state and local government <ul style="list-style-type: none">• If at least 10 employees in Oregon (or at least 6 employees in the state and employer is located in a city with a population exceeding 500,000): Provide paid sick time.• If smaller workforce: Provide unpaid sick time.
Covered employees	All employees working in Oregon, except: <ul style="list-style-type: none">• Participants in state or federal work training programs• Secondary or post-secondary students in a work-study program that provides financial assistance or vocational training• Individuals employed by their parents, spouses or children• Individuals with substantial ownership interests in a company• <u>Certain union and home care workers</u>
Waiting period	90 calendar days before use permitted for new hires
Accrual rate/ front-loading	<ul style="list-style-type: none">• Credit 1 hour of sick time for every 30 hours worked or 1½ hours of sick time for every 40 hours worked.• Alternatively, front-load at least 40 hours at start of year.
Accrual cap	40 hours per benefit year; 80 hours overall
Rehired employees	If employee rehired within 180 days, restore previously unused balance for immediate use.
Leave increments	<ul style="list-style-type: none">• 1 hour or less, unless this would cause undue hardship to employer• If hardship exception applies, leave increment up to 4 hours permitted if special <u>notice</u> provided and employees may accrue and use up to 56 (rather than 40) hours per benefit year
Usage cap	40 hours per benefit year
Carryover and payout of unused leave	<ul style="list-style-type: none">• Carryover up to 40 hours required, unless either of the following applies:<ul style="list-style-type: none">— Employee agrees to accept payout at year-end, and paid sick time is front-loaded at start of next year.— Employer has fewer than 10 Oregon employees and front-loads sick time at start of next year.• Payout not required at separation

Oregon sick time

- Permitted uses**
- Employee's or family member's health needs, including diagnosis, care, treatment or preventive care
 - Need to care for employee's own or family member's serious health condition
 - Bonding or caring for a new child within 12 months of birth, adoption or foster placement
 - Closure of worksite or child's school or site of care due to PHE
 - Bereavement and other reasons related to family member's death
 - Absence related to domestic or sexual violence, abuse, or stalking of employee, child or dependent
 - Public health authority's or healthcare provider's determination that employee's or family's presence in community would jeopardize health of others
 - Absences due to a PHE, a wildfire evacuation order for home or workplace, or determination by public health official that air quality or heat index is unhealthy

- Family member** Spouse or same-sex domestic partner, child, parent, grandparent, grandchild, and any individual with whom an employee has or had an *in loco parentis* relationship
- Child includes biological, adopted, step-, or foster child of employee or same-sex domestic partner.
 - Parent includes biological, step-, custodial, noncustodial, adoptive, or foster parent of employee, spouse or same-sex domestic partner.

- Employee notice**
- If leave is foreseeable, up to 10 days' advance notice and scheduling to avoid unduly disrupting employer operations may be required.
 - If leave is unforeseeable, notice as soon as practicable in manner that generally complies with employer's notice requirements for other time off may be required.

- Employee documentation**
- Verification may be required if:
 - Leave lasts more than 3 consecutive scheduled workdays.
 - Notice requirements are not satisfied.
 - Employee is suspected of sick time abuse.
 - Documents must be kept confidential and not disclosed without employee's express permission.
 - Documents or information detailing illness or reason for safe leave may not be required.

- Employer disclosures**
- Written notice via mail or email, paycheck insert, inclusion in print or electronic employee handbook or manual, or worksite poster displayed in a conspicuous and accessible location
 - Provide to new hires by end of first pay period.
 - Quarterly written statement of each employee's accrued and unused sick time with wage statement on regular paydays or as a separate notification

Oregon sick time

Rights protected/retaliation

Employer may not:

- Condition use of sick leave on employee making up or finding replacement to work missed time.
- Count sick time absences under an absence-control policy that may lead to or result in an adverse employment action.
- Retaliate or discriminate against employee for exercising rights under the sick time law.

Recordkeeping

No specific recordkeeping requirements

Other key provisions

- Civil penalties can reach up to \$1,000 per willful violation.
- Local sick leave requirements are preempted.

State resources

- [OR Rev. Stat. §§ 653.601–653.661](#)
- [OR Admin. R. §§ 839-007-0000 to 839-007-0120](#)
- [Protected sick time webpage](#) (OR Bureau of Labor & Industries)

Rhode Island paid sick and safe leave

Covered employers	All employers, except state and local government, as follows: <ul style="list-style-type: none"> • If 18 or employees in Rhode Island: Provide paid sick and safe leave. • If fewer than 18 employees: Provide unpaid sick and safe leave.
Covered employees	All employees spending more time working in Rhode Island than any other state, except certain per diem licensed nurses
Waiting period	Before use permitted for new hires: <ul style="list-style-type: none"> • 90 calendar days for regular employee • 150 calendar days for seasonal employee • 180 calendar days for temporary employee
Accrual rate/ front-loading	<ul style="list-style-type: none"> • Credit 1 hour of paid sick and safe leave for every 35 hours worked • Alternatively, front-load full year's entitlement at start of year, or provide unlimited sick and safe leave. <ul style="list-style-type: none"> – If regular full-time workday is fewer than 8 hours, may provide 5 days of paid sick leave at start of year, with daily paid leave equal to hours in a full-time employee's workday. • Alternatively, provide sick and safe leave or paid time off in monthly lump sum based on average weekly work hours: <ul style="list-style-type: none"> – 37.5–40 hours per week: 8 hours per month for 5 months – 30 hours per week: 5 hours per month for 8 months – 24 hours per week: 4 hours per month for 10 months – 20 hours per week: 4 hours per month for nine months – 16 hours per week: 3 hours per month for 10 months – 10 hours per week: 2 hours per month for 10 months – 5 hours per week: 1 hour per month for 10 months
Accrual cap	40 hours per benefit year
Rehired employees	If employee rehired within 135 days, restore previously unused balance for immediate use.
Leave increments	4 hours or less
Usage cap	40 hours per benefit year
Carryover and payout of unused leave	<ul style="list-style-type: none"> • Carryover required, unless paid out at year-end and 40 hours front-loaded at start of next year • Payout not required at separation
Permitted uses	<ul style="list-style-type: none"> • Employee's own or family member's health needs, including preventive care, medical diagnosis, care or treatment • PHE, including one causing officials to close school or care facility of employee's child • Domestic violence, sexual violence, abuse, or stalking affecting employee or family member

Rhode Island paid sick and safe leave

- Family member**
- Child, parent, spouse or domestic partner
 - Child includes biological, step-, adopted, or foster child of employee or domestic partner, including anyone for whom employee has served *in loco parentis* or who is employee's legal ward.
 - Parent includes biological, foster, step-, or adoptive parent or legal guardian of employee, spouse or domestic partner, including anyone serving *in loco parentis* during childhood.
 - Grandparent, grandchild, or biological, foster, adoptive, or step-sibling of employee, spouse or domestic partner
 - Person for whom employee is responsible for providing or arranging health or safety-related care, such as diagnostic, preventive, routine or therapeutic health treatment or safety measures
 - Member of employee's household who either resides at same address as employee or is claimed as employee's dependent for federal income tax purposes

- Employee notice**
- If leave is foreseeable, advance notice and reasonable effort to schedule leave to avoid unduly disrupting employer operations is required.
 - If leave is unforeseeable, notice pursuant to employer policy may be required.

- Employee documentation**
- Reasonable documentation may be required if:
 - Leave lasts more than 3 consecutive workdays and employee received written notice of this requirement before using leave.
 - Leave occurs within 2 weeks of final scheduled workday before termination.
 - Information about the nature of the illness or safe leave may not be required.
 - Information must be kept confidential and not disclosed without employee's permission.

- Employer disclosures**
- Required poster in workplace
 - Sick and safe time policy in any employee handbook or manual
 - Healthy and Safe Families and Workplaces fact sheet optional to post or distribute
 - Written advance notice policy for unexpected absences, if required

- Rights protected/retaliation**
- Employer may not:
- Condition paid sick leave on employee's finding replacement to work missed time.
 - Retaliate or discriminate against employee for exercising leave rights.

Recordkeeping No specific provisions in the law

Rhode Island paid sick and safe leave

Other key provisions

- Employer may deduct any paid sick and safe leave advanced from final paycheck if practice is clearly stated in written employment policy and employee has given written consent.
- Violations start at \$100 penalty for first offense and can reach up to \$500 per day for each subsequent offense.
- Municipalities are prohibited from establishing, mandating or otherwise requiring an employer to provide greater benefits than the state law requires.

State resources

- RI Gen. Laws §§ [28-57-1 to 28-57-11](#)
- 260 RI Code R. § [30-05-5](#) (RI Department of Labor & Training)
- [Paid sick and safe leave webpage](#) (RI Department of Labor & Training)

Vermont earned sick time

Covered employers	All employers, including state and local government
Covered employees	All employees whose primary place of work is in Vermont, except: <ul style="list-style-type: none">• Employees averaging less than 18 hours per week• Seasonal employees working 20 or fewer weeks in a 12-month period• Certain substitute teachers, corporate executives, state employees, school district employees, healthcare workers and per diem employees
Waiting period	Up to 1 year before use permitted for new hires
Accrual rate/ front-loading	<ul style="list-style-type: none">• Credit 1 hour of earned sick time for every 52 hours worked.• Alternatively, front-load 40 hours at start of benefit year or provide unlimited sick time.
Accrual cap	40 hours per benefit year
Rehired employees	<ul style="list-style-type: none">• Restoration of previously unused balance is not required.• If employee rehired within 12 months of involuntary separation, credit prior time spent in waiting period.• If employee previously completed waiting period, allow use of sick time as it accrues.
Leave increments	1 hour or smallest increment payroll system uses to account for other absences
Usage cap	40 hours per benefit year
Carryover and payout of unused leave	<ul style="list-style-type: none">• Carryover up to 40 hours required unless paid out at year-end or full entitlement front-loaded at the start of next year• Payout at separation not required
Permitted uses	<ul style="list-style-type: none">• Employee's own or family member's health needs, including preventive care, diagnosis, care or treatment• Reasons related to domestic violence, sexual assault or stalking• Public health or safety closing of family member's school or business location
Family member	Child, spouse, sibling, parent, parent-in-law, grandparent and grandchild <ul style="list-style-type: none">• Child includes biological, adopted, step-, or foster child or child for whom employee serves <i>in loco parentis</i>.
Employee notice	<ul style="list-style-type: none">• If leave is foreseeable, reasonable advance notice may be required.• If leave is unforeseeable, notice as soon as reasonable under the circumstances is required, recognizing that advance notice may not be feasible.

Vermont earned sick time

Employee documentation	<ul style="list-style-type: none">• Reasonable proof that earned sick time used for purpose allowed by law may be required• Fitness-for-duty or similar certification before return to work may be required if such certification is customarily required and consistent with industry practice or state or federal safety requirements, and reasonable safety concerns about employee's ability to perform duties exist• Detailed information about a medical condition or safe leave may not be required.
Employer disclosures	<ul style="list-style-type: none">• <u>Notice</u> conspicuously displayed in workplace and provided at time of hire• Sick time records provided within 5 days of employee's request
Rights protected/retaliation	Employer may not: <ul style="list-style-type: none">• Condition sick time use on employee finding replacement.• Retaliate against employee exercising rights under the law.
Recordkeeping	Keep accurate records of earned sick time accruals and use for at least 3 years.
Other key provisions	<ul style="list-style-type: none">• Each violation subject to penalty of up to \$5,000• Preemption of other accrued paid leave laws not addressed
State resources	<ul style="list-style-type: none">• VT Stat. tit. 21, §§ 481–486• 24-010-014 VT Code R. §§ 1–16• Workplace rights and wages webpage (VT Department of Labor (VT DOL))• Earned sick time FAQs (VT DOL, April 30, 2019)

Washington paid sick leave

Covered employers	<ul style="list-style-type: none">• All employers, including state and local government<ul style="list-style-type: none">– Special rules for transportation network companies (see 2022 Ch. 281, HB 2076).
Covered employees	All employees working in Washington, except: <ul style="list-style-type: none">• Individuals engaged in forest protection and fire prevention• Certain agricultural workers, executives, employees involved in newspaper sales or delivery, casual labor employed in private homes, individuals employed as seamen or on sea vessels, individuals employed by any charitable institution charged with childcare responsibilities, volunteers, and junior ice hockey players• Any carrier subject to regulation by Part 1 of the federal Interstate Commerce Act• Individuals required to reside or sleep at the workplace who spend substantial portions of work time on call• Individuals holding public elected or appointed office• Residents, inmates, or patients of state, county, or municipal correctional, detention, treatment or rehabilitative institutions (see WA Rev. Code § 49.46.010 (3) for specifics.)
Waiting period	90 calendar days before use permitted for new hires
Accrual rate/ front-loading	<ul style="list-style-type: none">• Credit 1 hour of paid sick leave for every 40 hours worked.• Alternatively, front-load expected annual accruals at start of year.
Accrual cap	No accrual cap
Rehired employees	If employee rehired within 12 months, restore previously unused balance. <ul style="list-style-type: none">• Provide notice showing amount of accrued, unused paid sick leave available for use.• Count prior employment toward waiting period.
Leave increments	Smallest increment — not exceeding 1 hour — that payroll system uses to account for absences or work time
Usage cap	No usage cap
Carryover and payout of unused leave	<ul style="list-style-type: none">• Carryover up to 40 hours required• Payout of unused time in excess of 40 hours permitted• Payout generally not required at separation; beginning Jan. 1, 2024, payout required for certain short-term construction workers separating before the 90th day of employment (see 2023 Ch. 267, SB 5111)
Permitted uses	<ul style="list-style-type: none">• Employee’s own or family member’s health needs, including preventive care, diagnosis, care or treatment• Employee’s or family member’s safety issues related to domestic violence, sexual assault or stalking• Public health closure of employee’s worksite or child’s school or place of care

Washington paid sick leave

Family member Child, spouse, registered domestic partner, parent, grandparent, grandchild, sibling, and parent of spouse or registered domestic partner

- Child includes biological, adoptive, *de facto*, step- or foster child; or child for whom employee serves as legal guardian or with whom employee has *in loco parentis* relationship, regardless of age or dependency status.
- Parent includes biological, adoptive, *de facto*, step-, or foster parent or legal guardian of employee or employee's spouse or registered domestic partner, or a person acting *in loco parentis* while employee was a minor.

Employee notice

- If leave is foreseeable, at least 10 days in advance or as early as practicable may be required.
- If leave is unforeseeable, notice as soon as possible before start of shift is required, unless impracticable (in which case someone else may provide notice on employee's behalf).

Employee documentation Verification for absences exceeding 3 consecutive days of scheduled work may be required but only if requirement appears in a written policy or collective bargaining agreement provided to employees in advance.

Employer disclosures

- Written or electronic notice of paid sick leave rights to new hires
- Your Rights as a Worker poster in an accessible location at the workplace
- Notice (paper or electronic) of paid sick leave accrued and used since last notice and any leave available to use provided at least monthly (may include with pay statement)
- If paid sick leave front-loaded, written policy addressing requirements for use
- If paid sick leave front-loaded, separate paper or electronic notice showing front-loaded amount equals or exceeds required accrual rate due by end of period for which paid leave is front-loaded

Rights protected/retaliation Employer may not:

- Condition leave on employee finding replacement to work missed time.
- Treat paid sick leave time as absence subject to disciplinary policy.
- Retaliate against employee for asserting rights under the law.

Recordkeeping Keep monthly records of paid sick leave accruals, unused and used amounts, and amounts donated or not carried over for at least 3 years.

Other key provisions

- Engaging in prohibited retaliation carries penalties of \$1,000–\$20,000 for the first offense and up to \$40,000 for repeat offenses; other violations are subject to unspecified civil penalties.
- Local paid sick leave ordinances (i.e., in Seattle, SeaTac and Tacoma) with more generous requirements are not preempted.

Washington paid sick leave

- State resources**
- WA Rev. Code §§ [49.46.200–49.46.210](#)
 - WA Admin. Code §§ [296-128-600](#) to [296-128-760](#), [296-128-770](#) to [296-128-810](#)
 - [Employer resource center](#) (WA Department of Labor & Industries (WA L&I))
 - [Paid sick leave FAQs](#) (WA L&I, Dec. 7, 2021)

Washington, DC, accrued sick and safe leave

Covered employers	All employers
Covered employees	All employees working in the city, except: <ul style="list-style-type: none">• Elected or appointed laypeople performing religious functions for a religious organization• Volunteers of an educational, charitable, religious or nonprofit organization• Students• Healthcare workers who choose to participate in a premium pay program• Substitute teachers or aides employed by DC public schools for 30 or fewer consecutive workdays
Waiting period	90 days before use permitted for new hires
Accrual rate/ front-loading	<ul style="list-style-type: none">• Accrual rates vary by workforce size:<ul style="list-style-type: none">— 100 or more employees: 1 hour for every 37 hours worked— 25 to 99 employees: 1 hour for every 43 hours worked— Fewer than 25 employees: 1 hour for every 87 hours worked• Special provisions apply to tipped or commissioned employees of restaurants, bars, and beauty, hair or nail salons.• Front-loading paid leave isn't addressed in the law or regulations.
Accrual cap	<ul style="list-style-type: none">• 100 or more employees in the city: 7 days per calendar year• 25 to 99 employees in the city: 5 days per calendar year• Fewer than 25 employees in the city: 3 days per calendar year
Rehired employees	If employee rehired within 12 months and worked at least 90 days before separation, restore previously unused balance for immediate use.
Leave increments	<ul style="list-style-type: none">• Credit 1-hour increments or in accordance with the employer's policy.<ul style="list-style-type: none">— Make this determination when employment begins.
Usage cap	<ul style="list-style-type: none">• 100 or more employees: 7 days• 25 to 99 employees: 5 days• Fewer than 25 employees: 3 days
Carryover and payout of unused leave	<ul style="list-style-type: none">• Carryover required• Payout not required at separation
Permitted uses	<ul style="list-style-type: none">• Employee's own or family member's health needs, including preventive care, diagnosis, care or treatment• Employee's or family member's safety needs related to domestic violence, sexual assault or stalking

Washington, DC, accrued sick and safe leave

- Family member**
- Child, parent, spouse, domestic partner, sibling, grandparent, grandchild, and anyone with whom employee has a committed relationship and has shared same residence for at least past 12 months
 - Child and parent include biological, adoptive, *de facto*, foster and step-relatives; legal guardians; and *in loco parentis* relationships.
 - Spouses of children, grandchildren and siblings
 - Parent of spouse

- Employee notice**
- If leave is foreseeable, at least 10 days' advance written notice, or as early as possible, may be required.
 - Reasonable efforts to schedule to avoid unduly disrupting employer operations are required.
 - If leave is unforeseeable (and not due to an emergency), oral notice before the start of the work shift is required.
 - If leave is due to an emergency, oral notice before second missed work shift or within 24 hours of the emergency's onset, whichever occurs sooner, is required.

- Employee documentation**
- Certification for leave lasting 3 or more days may be required.
 - Information received must be kept confidential.

- Employer disclosures**
- Official notice in conspicuous workplace location
 - Notice violation subject to \$100 penalty for each day, up to \$500 maximum (unless the ongoing violation is willful)

- Rights protected/retaliation**
- Employer may not:
- Condition leave on employee finding replacement to work missed time.
 - Retaliate against employee for asserting rights under the law.

- Recordkeeping**
- Keep records of each employee's hours worked and paid leave taken for 3 years.

- Other key provisions**
- Employers face \$500 penalty for each accrued paid leave day denied.
 - Other willful violations are subject to \$1,000 penalty for first offense, \$1,500 for second offense and \$2,000 for each subsequent offense.

- State resources**
- DC Code §§ 32-531.01 to 32-531.16
 - DC Mun. Regs. tit. 7, §§ 3200–3299

Section 3

Mercer Law & Policy resources

General

- [Roundup of selected state health developments, second-quarter 2023](#) (Aug. 14, 2023)
- [Roundup of selected state health developments, first-quarter 2023](#) (May 19, 2023)
- [States, cities tackle COVID-19 paid leave](#) (Feb. 15, 2023)
- [2023 state paid family and medical leave contributions and benefits](#) (Feb. 1, 2023)

State specific

- [Minnesota earned sick and safe time slide deck](#) (Oct. 3, 2023)
- [Minnesota adopts paid sick and safe leave requirement](#) (Sept. 27, 2023)
- [Illinois requires paid leave for any reason starting in 2024](#) (April 11, 2023)
- [New Mexico enacts paid sick leave law](#) (May 19, 2021)
- [Maine's earned paid leave begins accruing Jan. 1, 2021](#) (Nov. 12, 2020)
- [Colorado enacts paid sick leave law, emergency leave requirements](#) (Aug. 19, 2020)
- [New York passes paid sick leave mandate](#) (April 9, 2020)



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