



Paid sick leave mandates continue to expand at state level

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Colorado and New York are the latest states to enact laws requiring employers to provide accrued paid leave. Beginning in 2021, Colorado requires most employers to provide employees with one hour of paid sick leave for every 30 hours worked. New York required accrual of paid sick leave at the same rate beginning Sept. 30, 2020, for use in 2021. These mandates are just the latest among a growing number of states requiring employers to provide paid sick and other accrued leave for employees. This GRIST provides a chart detailing key provisions of paid sick leave laws in each jurisdiction. *Special thanks to Rebecca Atkins, Nicholene Nelson, Patricia Farrell, Stacey Forrester, Melissa Travis, and Fernanda Zendejas of Mercer's Regulatory Resources Group and Charlene D'Ambrosio of Mercer's Life, Absence and Disability Group for their assistance with this article.*

States mandating accrued paid leave

To date, 13 states — [Arizona](#), [California](#), [Colorado](#), [Connecticut](#), [Maryland](#), [Massachusetts](#), [Michigan](#), [New Jersey](#), [New York](#), [Oregon](#), [Rhode Island](#), [Vermont](#) and [Washington](#) — and [Washington, DC](#), have enacted paid sick leave mandates. [Maine](#) and [Nevada](#) have laws requiring accrued paid time off not limited to sick time.

All of these laws have certain common features, including the following:

- Accruals are based on the employee's work location.
- Employers whose existing paid leave programs (e.g., time off, sick leave or personal leave) meet or exceed the maximum accrual don't have to provide additional leave if the existing plan allows the same leave uses without more restrictions or limitations.
- To determine hours worked, 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 paid sick 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 anti-retaliation provisions apply.
- Leave mandates don't apply to federal government employers, but may apply to state and/or local government employers.

The following chart can help employers track key provisions of different jurisdictions' accrued paid leave laws, including:

- Which employers must comply, and which employees can accrue and take paid leave, including any special exceptions for employees covered by a collective bargaining agreement (CBA)
- How much paid leave employees can accumulate, use and carry over from one year to the next
- Whether accrual is permitted in increments other than one hour or can start at some time after the date of hire
- Whether employers can front-load — or credit at the start of each year — all paid leave up to the annual cap and avoid the need to track hourly accruals and provide year-end carryovers
- What reasons — in addition to an employee's own illness — justify the use of accrued paid leave
- What absence notices or documentation employers can require, and what information about the mandate 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 at separation from employment, and what rules apply if the individual is rehired

This chart does not cover other leave mandates, such as:

- Paid sick leave required by local law or ordinance (other than Washington, DC's mandate)
 - More than 20 cities and counties currently have laws requiring employers to provide accrued paid leave to employees. Local mandates in California, Maryland, New York and Washington must be coordinated with the respective state mandate.

- Paid disability or family and medical leave programs required by state law (see [Mercer Law and Policy resources](#) for coverage of these mandates)
 - Ten states — California, Colorado, Connecticut, Hawaii, 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.
- Federal, state or local emergency paid leave laws related to COVID-19 (see [Mercer Law and Policy resources](#) for coverage of these mandates)
 - No federal law requires private-sector employers to provide paid leave, unless they are federal contractors subject to [Executive Order 13706](#). Although the Families First Coronavirus Response Act had required some employers to provide COVID-19-related emergency paid leave during 2020, that mandate expired at year-end.
- Unpaid job-protected leave under the federal Family and Medical Leave Act and similar state laws
- Separate laws requiring job-protected leave for bereavement, organ and bone marrow donation, voting, or separate leave for employees dealing with domestic violence or sexual assault

Arizona	
Covered employers	All employers, except state government employers
Covered employees	All employees working in Arizona, unless covered by a CBA that either: <ul style="list-style-type: none"> Expressly provides or waives paid sick leave Took effect on or before July 1, 2017, and has yet to expire
Eligibility / Waiting period	May require new employees to wait 90 calendar days before using accrued paid sick time.
Accrual rate / Front-loading	1 hour of paid sick leave for every 30 hours worked, unless paid leave up to annual cap front-loaded at start of year.
Accrual cap	<i>If 15 or more employees: 40 hours earned per year</i> <i>If fewer than 15 employees: 24 hours earned per year</i>
Rehired employees	If employee rehired within 9 months of separation, restore any previously accrued but unused paid sick leave for immediate use and restart new accruals from rehire date.
Leave increments	Allow leave in smallest increment — but not exceeding 1 hour — that payroll system uses to account for absences or work time.
Cap on usage	<i>If 15 or more employees: 40 hours per year</i> <i>If fewer than 15 employees: 24 hours per year</i>
Carryover and payout of unused leave	Must allow carryover of unused accrued sick leave up to annual accrual limit, unless: <ul style="list-style-type: none"> Unused leave is paid out at year-end. 40 hours (or 24 hours for smaller employers) of paid sick leave front-loaded at start of year. Do not have to pay out unused accrued paid leave at separation from employment.
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

Arizona	
Family member definition	<p><i>Family members include:</i></p> <ul style="list-style-type: none"> • Child, parent, spouse or registered domestic partner • 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 <p><i>Child</i> includes biological, step-, adopted or foster child of employee or domestic partner, including anyone for whom employee has served <i>in loco parentis</i>. <i>Parent</i> 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>
Employee documentation	<p>May require reasonable documentation if paid sick leave lasts 3 or more consecutive workdays</p> <ul style="list-style-type: none"> • Must treat any such information as confidential <p>Cannot require documents disclosing details about:</p> <ul style="list-style-type: none"> • Incident(s) requiring safe leave • Specific health condition requiring sick leave
Employer disclosures	<p>At hire, provide <u>written notice</u> of paid sick leave rights, unless small employer (less than \$500,000 in gross annual revenue).</p> <p>In regular paycheck or attachment to paycheck, report employee’s accrued paid sick time available to use, amount taken to date and amount of pay received as earned paid sick time in current year.</p> <p>If advance notice required to use paid sick leave for unexpected absence, must give employees a copy of written policy with this requirement.</p> <p>Must place <u>poster</u> in a conspicuous place in every workplace.</p>
Other key provisions	<p>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 absence that triggers discipline, discharge, demotion, suspension or any other adverse action. <p>Unless a small employer, must keep for at least 4 years records documenting each covered employee’s hours worked; paid sick days accrued, taken and paid; and earned paid sick time balances.</p> <p>Separate state law (<u>2016 Ch. 203</u>, HB 2579) bars local jurisdictions from imposing benefit mandates, unless limited to the locality’s own employees.</p>

Arizona	
State resources	<p>AZ Rev. Stat. §§ 23-371–23-381</p> <p>AZ Admin. Code §§ 20-5-1201 to -1220</p> <p>FAQs about minimum wage and earned paid sick time (AZ Industrial Commission, Nov. 19, 2020)</p> <p>FAQs about COVID-19 and earned paid sick time (AZ Industrial Commission, Sept. 15, 2020)</p>

California	
Covered employers	All employers, including state and local government employers
Covered employees	All employees working in California unless: <ul style="list-style-type: none"> • Covered by a CBA whose express terms and conditions include paid leave • Working in construction under a CBA • Employed by an air carrier as flight deck or cabin crew • Employed by public employer and receiving public retirement allowance If any of these exceptions apply, see CA Labor Code § 245.5 for specifics.
Eligibility / Waiting period	Permit employees working at least 30 hours a year to accrue paid sick leave and to use it as it accrues. May require new hires to work at least 90 days before using accrued paid sick leave.
Accrual rate / Front-loading	1 hour of paid sick leave per 30 hours worked, unless 24 hours or 3 days of paid sick leave front-loaded to employees at start of year and to new employees for use after 120 days of employment
Accrual cap	48 hours or 6 days per rolling year
Rehired employees	If employee rehired within 1 year and didn't receive payment of unused sick leave at separation, restore any prior accruals for immediate use and restart new accruals from rehire date.
Leave increments	May require using leave in minimum of 2-hour increments.
Cap on usage	24 hours or 3 days per calendar year or other 12-month period
Carryover and payout of unused leave	Must permit carryover of unused accrued paid leave, unless paid leave time front-loaded at start of year. Do not have to pay out unused accrued paid leave at separation from employment.
Permitted uses	<ul style="list-style-type: none"> • Employee's own or family member's health needs, including diagnosis, care, treatment, preventive care, or self-quarantine after actual or potential exposure to COVID-19 or travel to a high-risk area • Issues arising from domestic violence, sexual assault or stalking, including absences taken under CA Lab. Code §§ 230(c) and 230.1(a)

California	
Family member definition	<p><i>Family members</i> include employee's spouse, registered domestic partner, child, parent, sibling, grandparent and grandchild.</p> <p><i>Child</i> includes biological, adopted, step- or foster child; legal ward; or anyone for whom employee has served <i>in loco parentis</i>.</p> <p><i>Parent</i> 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.</p>
Employee documentation	Not addressed in law or guidance
Employer disclosures	<p>Must provide:</p> <ul style="list-style-type: none"> • <u>Notice of paid sick leave rights</u> on hire date. • Itemized wage statement or separate written payday notice reporting employee's total unused paid sick leave or other paid leave alternative to sick leave (or if no limit on paid leave, simply report "unlimited"). <p>Must display in conspicuous location in every workplace a <u>poster</u> advising employees' paid sick leave rights and remedies.</p>
Other key provisions	<p>May not:</p> <ul style="list-style-type: none"> • 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" under an attendance policy that could trigger discipline. <p>Must keep for at least 3 years records documenting each covered employee's hours worked and paid sick days accrued.</p> <p>Must comply with any federal, state or local law that provides any greater paid or unpaid leave rights to employees than California law allows.</p>
State resources	<p>CA Labor Code §§ <u>233</u>, <u>245–249</u></p> <p><u>Healthy Workplace Healthy Family Act of 2014 webpage</u> (CA Department of Industrial Relations)</p> <p><u>COVID-19 FAQs</u> (CA Department of Industrial Relations, December 2020)</p> <p><u>Paid sick leave FAQs</u> (CA Department of Industrial Relations, March 29, 2017)</p>

Colorado	
Covered employers	All employers, including state and local government employers <ul style="list-style-type: none"> If 15 or fewer employees (nationwide), do not have to comply with paid sick leave requirements until 2022 (but must comply with supplemental paid sick leave requirements for public health emergencies).
Covered employees	All employees working in Colorado, except employees covered: <ul style="list-style-type: none"> By the federal Railroad Unemployment Insurance Act By a CBA in place when the law was enacted that provides paid sick leave at least as generous as the law requires By a CBA negotiated after the law's enactment that provides equivalent or more generous paid sick leave and expressly waives the law's requirements
Eligibility / Waiting period	Start accruals on date of hire and permit use as time accrues.
Accrual rate / Front-loading	1 hour of paid sick leave for every 30 hours worked, unless 48 hours front-loaded at start of each year <ul style="list-style-type: none"> If subject to a multiemployer CBA, may contribute to a paid sick leave fund, plan or program at the law's required accrual rate. If a federal contractor, may count paid leave provided under Executive Order 13706 as paid sick leave. Unused accrued sick leave can 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 of separation, restore for immediate use any unused paid sick leave balance not paid out at the time of separation.
Leave increments	1-hour increments, unless employer policy allows smaller increments of time
Cap on usage	48 hours per year
Carryover and payout of unused leave	Must allow carryover of up to 48 hours of unused paid sick leave, even if paid sick leave front-loaded. Do not have to pay out unused accrued paid leave at separation from employment.
Permitted uses	<ul style="list-style-type: none"> Employee's own or family members health needs, including preventive care Closure of a business, school or care facility due to a public health emergency Employee's or family member's needs related to domestic violence, sexual assault or harassment Specific reasons permitted during public health emergency (see CO Rev. Stat. § 8-13.3-405(3))

Colorado	
Family member definition	<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 documentation	<p>May require reasonable documentation showing leave is for a permitted use only after employee has missed 4 or more consecutive workdays.</p> <ul style="list-style-type: none"> • Must keep any health or safety information confidential and separate from personnel file. <p>Cannot require disclosure of details relating to domestic violence, sexual assault or health.</p>
Employer disclosures	<p>Must supply each employee a written notice about paid leave rights (INFO No. 6B) and conspicuously display the Overtime and Minimum Pay Standards Order poster</p> <ul style="list-style-type: none"> • May provide notice and poster electronically or on a web-based platform to telecommuters or employees with no physical workplace <p>Must provide at employee's request records of amount of paid sick leave accrued, available and used during the current year.</p> <ul style="list-style-type: none"> • Can choose reasonable system for fulfilling such requests.
Other key provisions	<p>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. <p>Must maintain for at least 2 years paid sick leave records on each covered employee's hours worked and paid sick leave accrued and used.</p> <p>Must comply with any other law, leave mandate or CBA that provides greater paid leave than the Colorado law.</p>
State resources	<p>CO Rev. Stat. § 8-13.3-401 et seq.</p> <p>Wage protection rules (7 CO Code Regs. § 1103-7)</p> <p>Interpretive notice & formal opinions (CO Department of Labor and Employment)</p>
Law & Policy resources	<p>Colorado enacts paid sick leave law, emergency leave requirements (Aug. 19, 2020)</p>

Connecticut	
Covered employers	All employers (including state and local government employers) 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.
Eligibility / Waiting period	Allow use of accrued leave once employee has worked 680 hours, unless work hours average fewer than 10 a week in most recent complete calendar quarter.
Accrual rate / Front-loading	1 hour of paid sick leave for every 40 hours worked <ul style="list-style-type: none"> • Front-loading not addressed in law or guidance
Accrual cap	40 hours per benefit year
Rehired employees	Do not have to restore previously accrued but unused sick leave. Must restart accruals on rehire date and credit hours worked prior to break in service toward eligibility to take leave.
Leave increments	1 hour
Cap on usage	40 hours per benefit year
Carryover and payout of unused leave	Must permit at least 40 hours of unused accrued paid leave to carry over. <ul style="list-style-type: none"> • May offer — but cannot require — payout of unused leave in lieu of carryover. Do not need to pay out unused accrued paid leave at separation from employment.
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 suffering family violence or sexual assault
Family member definition	<p><i>Family members</i> include employee's spouse and child.</p> <p><i>Child</i> means biological, step-, adopted, or foster child; legal ward; or child for whom employee serves <i>in loco parentis</i>.</p> <ul style="list-style-type: none"> • Must be younger than 18 years old or incapable of self-care because of mental or physical disability.

Connecticut	
Employee documentation	<p>May require reasonable documentation if paid sick leave lasts 3 or more consecutive workdays, such as:</p> <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	<p>Must provide new hires notice about leave rights and retaliation protections.</p> <ul style="list-style-type: none"> • Can comply by conspicuously displaying paid sick leave poster in English and Spanish in workplace.
Other key provisions	<p>May not:</p> <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).
State resources	<p>CT Gen. Stat. §§ 31-57r–31-57w Paid sick leave guidance (CT Labor Department, Dec. 30, 2014) Paid sick leave webpage (CT Labor Department) COVID-19 FAQs (CT Labor Department, Jan. 8, 2021)</p>

Maine	
Covered employers	Employers with more than 10 employees in Maine in the usual and regular course of business for more than 120 days in a calendar year, along with state and local government employers
Covered employees	All employees working in Maine, except: <ul style="list-style-type: none"> • Seasonal employees • Certain agricultural workers • Certain commission employees • Employees exempt from unemployment insurance • Employees covered by a CBA in effect on Jan. 1, 2021, until expiration of the agreement (See 26 ME Rev. Stat. Ann. § 1043 for specifics.)
Eligibility / Waiting period	Begin accruals on date of hire and allow use of accrued paid leave after 120 calendar days of employment. <ul style="list-style-type: none"> • Period of employment during 2020 before law took effect on Jan. 1, 2021, counts toward satisfying the 120-day waiting period.
Accrual rate / Front-loading	1 hour for every 40 hours worked <ul style="list-style-type: none"> • Alternatively, employer can front-load 40 hours of paid leave each year
Accrual cap	40 hours per year
Rehired employees	If employee rehired within 1 year and didn't receive payment for any unused paid leave at separation, restore any prior accruals for immediate use and restart new accruals from rehire date.
Leave increments	1 hour or smaller, at employer's discretion
Cap on usage	40 hours per year
Carryover and payout of unused leave	Must permit carryover of up to 40 hours of unused accrued paid leave, unless paid leave time front-loaded at start of year. May offer — but cannot require — payout of leave in lieu of taking time off. Do not need to pay out unused paid leave at separation from employment unless employer policy provides for payout of unused vacation time.
Permitted uses	Must allow for any reason. <ul style="list-style-type: none"> • Absent emergency, illness or other sudden necessity, employee only has to give reasonable notice of intent to use leave. • Employee must schedule leave to avoid undue hardship for employer.

Maine	
Family member definition	Not applicable
Employee documentation	<p>Can require:</p> <ul style="list-style-type: none"> Up to 4 weeks' notice for use of leave other than an emergency, illness or other sudden necessity and can restrict dates that such time off may be granted. Documentation if paid leave lasts 3 or more consecutive days
Employer disclosures	<p>Must post in accessible location at the workplace the Labor Department's Regulation of Employment notice.</p> <ul style="list-style-type: none"> Can make the poster available on the business's intranet if all employees work remotely.
Other key provisions	<p>Must not:</p> <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 than the leave accrued. <p>May face subject to penalties of up to \$1,000 per violation. Similar local laws are preempted.</p>
State resources	<p>ME Rev. Stat. tit. 26, § 637 Rules governing earned paid leave (12-17-10 ME Code R. §§ 1–6) Earned paid leave website and FAQs (ME Labor Department)</p>
Law & Policy resources	<p>Maine's earned paid leave begins accruing Jan. 1, 2021 (Nov. 12, 2020)</p>

Maryland	
Covered employers	All employers, including state and local government employers <ul style="list-style-type: none"> • If 15 or more Maryland employees, must provide paid sick and safe leave. • If 14 or fewer Maryland employees, must provide unpaid sick and safe leave.
Covered employees	All employees regularly working 12 or more hours per week in Maryland, except: <ul style="list-style-type: none"> • Employees covered by a CBA entered into before June 1, 2017, until original contract term expires, excluding any extensions, options to extend or renewals • Construction-industry employees covered by a CBA that expressly waives the earned sick and safe leave requirements • Certain temporary employees, on-call employees, agricultural employees, and real estate salespeople or brokers
Eligibility / Waiting period	May require new employees to work 106 days before using earned sick and safe leave.
Accrual rate / Front-loading	1 hour of earned sick and safe leave for every 30 hours worked, unless 40 hours of earned sick and safe leave front-loaded at the start of each year 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 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 for immediate use any unused sick and safe leave not paid out at the time of separation.
Leave increments	4 hours or smaller increment
Cap on usage	64 hours per year
Carryover and payout of unused leave	Must allow carryover of up to 40 hours of accrued sick and safe leave, unless 40 hours front-loaded at start of year. <ul style="list-style-type: none"> • Can give employees the option to cash out unused accrued leave at year-end. Do not have to pay out unused sick and safe leave at separation from employment.
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

Maryland	
Family member definition	<p><i>Family members</i> include a child, spouse, parent, grandparent, grandchild and sibling (biological, adoptive, foster or step-).</p> <p><i>Child</i> includes biological, step-, adopted or foster child of employee, including anyone for whom employee has served <i>in loco parentis</i>, or for whom employee has legal or physical custody or guardianship.</p> <p><i>Parent</i> 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.</p>
Employee documentation	<p>May require:</p> <ul style="list-style-type: none"> Reasonable documentation if employee used sick and safe leave for more than 2 consecutive scheduled shifts Verification for leave taken between the 107th and 120th calendar days of employment if employer and employee mutually agreed at hire that verification would be provided
Employer disclosures	<p>Must provide:</p> <ul style="list-style-type: none"> <u>Notice</u> of sick and safe leave rights and obligations, entitlement, accrual rate and permissible uses; no specific guidance on when to provide this notice or in what form Statement of leave used and available with each pay period (can provide through online system)
Other key provisions	<p>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. <p>May deny leave request if employee fails to give notice 7 days before a foreseeable leave (or as soon as practicable if not foreseeable) and absence will cause disruption</p> <p>Similar local laws enacted on or after Jan.1, 2017, are preempted.</p> <ul style="list-style-type: none"> Montgomery County's <u>paid sick leave mandate</u> predates state law, so that mandate is not preempted unless the state law has more generous provisions.
State resources	<p>MD Code Ann. Lab. & Empl. § 3-1301–1310, Earned Sick and Safe Leave Act</p> <p>MD Code Ann. Lab. & Empl. § 3-1311–1409, Healthy Working Families Act</p> <p>Paid leave webpage (MD Labor Department)</p> <p>Healthy Working Families Act FAQs (MD Labor Department, March 9, 2018)</p>

Massachusetts	
Covered employers	<p>All employers, including state and county government employers (but excluding municipal employers that have not opted into the law)</p> <ul style="list-style-type: none"> • If 11 or more employees (including employees in other states or countries), must provide paid sick time • If 10 or fewer employees (including employees in other states or countries), must provide unpaid sick time
Covered employees	<p>All employees working in Massachusetts, except:</p> <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
Eligibility / Waiting period	<p>May require a new employee to wait 90 calendar days after start of employment before using paid sick time</p>
Accrual rate / Front-loading	<p>1 hour of sick time for every 30 hours worked, unless 40 hours of sick leave front-loaded at start of each benefit year or unlimited sick leave provided</p> <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). • Can provide sick time in lump sum based on average work hours: <ul style="list-style-type: none"> – <i>37.5–40 hours per week</i>: 8 hours of sick time per month for 5 months – <i>30 hours per week</i>: 5 hours of sick time per month for 8 months – <i>24 hours per week</i>: 4 hours of sick time per month for 10 months – <i>20 hours per week</i>: 4 hours of sick time per month for 9 months – <i>16 hours per week</i>: 3 hours of sick time per month for 10 months – <i>10 hours per week</i>: 2 hours of sick time per month for 10 months – <i>5 hours per week</i>: 1 hour of sick time per month for 10 months
Accrual cap	<p>40 hours per benefit year</p>
Rehired employees	<p>Restore previously accrued but unused sick time for immediate use if employee:</p> <ul style="list-style-type: none"> • Rehired within 4 months after separation • Rehired 4–12 months after separation and had accrued at least 10 hours of paid sick time before break in service <p>May not impose waiting period to use newly accrued sick time if employee rehired within 12 months of separation.</p>
Leave increments	<p>Minimum of 1-hour increment for first use, then can charge sick time in hourly or smaller increments</p>

Massachusetts	
Cap on usage	40 hours per benefit year
Carryover and payout of unused leave	<p>Must permit carryover of up to 40 hours, unless sick leave front-loaded at start of each benefit year</p> <ul style="list-style-type: none"> • Alternatively, can pay out unused sick time at year-end and make unpaid sick time available at start of next year: <ul style="list-style-type: none"> – <i>If paying out 16 hours or more:</i> Provide 16 hours of unpaid sick time until employee’s accruals of paid time replace unpaid time. – <i>If paying out less than 16 hours:</i> Provide unpaid sick time equivalent to amount paid out at year-end until employee’s accruals of paid time replace unpaid time. <p>Do not need to pay out unused sick time at separation from employment.</p>
Permitted uses	<ul style="list-style-type: none"> • Employee’s own or family member’s health needs, including diagnosis, care, treatment and preventive care (including travel time) • Need to address employee’s own or dependent child’s psychological, physical or legal effects from domestic violence
Family member definition	<p><i>Family members</i> include employee’s spouse, child, parent and parent-in-law. <i>Child</i> includes biological, adopted, step- or foster child; legal ward; or a child for whom employee has assumed parental responsibilities. <i>Parent</i> 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.</p>
Employee documentation	<p>May require:</p> <ul style="list-style-type: none"> • Employee to <u>verify</u> sick leave was used for a covered purpose • Written documentation from healthcare provider for absence that lasts more than 24 consecutive hours or 3 consecutive workdays or that occurs: <ul style="list-style-type: none"> – Within 2 weeks of employee’s last scheduled workday before termination – After 4 unforeseeable and undocumented absences within 3 months • Daily notification from employee (or surrogate) when sick time extends multiple days. • “Fitness for duty” certification before return to work in certain industries with specific safety concerns. <p>Cannot require documentation revealing nature of illness or details of domestic violence.</p>
Employer disclosures	Must post <u>notice</u> about sick time law in conspicuous place at each workplace, and give a copy of notice to each employee or include sick time <u>policy</u> in employee manual or handbook.

Massachusetts	
Other key provisions	<p>Must:</p> <ul style="list-style-type: none">• Provide sick time to telecommuters employed by Massachusetts worksite, regardless of where work takes place.• Maintain for at least three years records of each covered employee's' sick time accrual and use. <p>Must not:</p> <ul style="list-style-type: none">• 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.
State resources	<p>MA Gen. Laws ch. 149, §§ 148C–148D 940 MA Code Regs. §§ 33.01–33.11 Earned sick time website COVID-19 FAQs (MA Attorney General's Office, Jan. 4, 2021) Earned sick time FAQs (MA Attorney General's Office, Sept. 21, 2018)</p>

Michigan	
Covered employers	All employers with at least 50 employees nationwide, including state and local government employers
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 • Certain workers covered by a CBA in effect when the law took effect, until expiration of that agreement • Individuals who averaged fewer than 25 hours per week during previous calendar year • Individuals employed for 25 weeks or fewer in a calendar year
Eligibility / Waiting period	May require new hire to wait 90 calendar days from start of employment before using accrued paid medical leave.
Accrual rate / Front-loading	1 hour of paid medical leave for every 35 hours worked (or 1 hour for every calendar week of work), unless 40 hours of paid medical leave front-loaded at start of each year
Accrual cap	40 hours per benefit year
Rehired employees	Do not need to reinstate rehired employee's previously unused paid medical leave.
Leave increments	1-hour increments, unless employee handbook or other employee benefit document has written policy specifying a different increment
Cap on usage	40 hours per benefit year
Carryover and payout of unused leave	Must permit carryover of up to 40 hours of unused accrued paid medical leave, unless paid leave front-loaded at the start of year. Do not need to pay unused paid medical leave at separation of employment.
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 • Public health emergency causing officials to: <ul style="list-style-type: none"> — Close employee's worksite or child's school or care facility — Determine that presence of employee or employee's family in the community would jeopardize the health of others

Michigan	
Family member definition	<p><i>Family members</i> include a spouse, child, parent, grandparent, grandchild, and biological, adoptive or foster sibling.</p> <p><i>Child</i> includes biological, step-, adopted or foster child; legal ward; or child to whom employee acts as parent.</p> <p><i>Parent</i> includes biological, step-, adoptive or foster parent; legal guardian of employee or spouse; and anyone serving as employee's parent during childhood.</p>
Employee documentation	<p>May require employees to follow usual and customary notice, procedural and documentation policies for requesting leave.</p> <ul style="list-style-type: none"> • Must give employees at least 3 days to provide documentation. • May discipline or discharge employee for failing to comply with usual and customary procedures for requesting leave. <p>Cannot require disclosure or documentation of details relating to domestic violence, sexual assault or medical conditions.</p> <ul style="list-style-type: none"> • Must keep confidential any documents about employee's or family member's health, domestic violence or sexual assault, and obtain employee's written permission to disclose these records to anyone else.
Employer disclosures	<p>Must display <u>poster</u> in a conspicuous, accessible place.</p>
Other key provisions	<p>Must keep for at least one year records of each covered employee's hours worked and paid medical leave taken.</p> <ul style="list-style-type: none"> • State wage laws require record retention for at least 3 years. <p>Can face administrative fine of \$1,000.00 for each failure to provide paid medical leave and \$100 for each willful violation of the posting requirement.</p> <p>If a federal paid medical leave mandate is enacted, state paid medical leave law will no longer apply.</p> <p>A separate state law (Mich. Comp. Laws § <u>123.1388</u>) preempts local paid sick leave ordinances.</p>
State resources	<p>MI Comp. Laws §§ <u>408.961–408.974</u> <u>Paid sick leave website</u> and <u>FAQs</u> (MI Department of Labor and Economic Opportunity)</p>

Nevada	
Covered employers	Private employers with 50 or more employees working in Nevada, except: <ul style="list-style-type: none"> • Employers in the first 2 years of operation • Employers that have a contract, policy, CBA or other agreement that provides paid leave or paid time off to all scheduled employees at a rate at least 0.01923 hours of paid leave per hour worked
Covered employees	All employees working in Nevada except temporary, seasonal and on-call employees
Eligibility / Waiting period	Must allow use of accrued paid leave on the 90th calendar day of employment.
Accrual rate / Front-loading	0.01923 hours of paid leave for every hour of work, unless annual paid leave entitlement front-loaded at start of benefit year
Accrual cap	No accrual cap
Rehired employees	If employee rehired within 90 days after involuntary separation, must reinstate any unused paid leave not paid out at separation.
Leave increments	Can set a minimum increment of 4 hours or shorter.
Cap on usage	40 hours per benefit year
Carryover and payout of unused leave	Must permit carryover of up to 40 hours of unused accrued paid leave, unless paid leave front-loaded at start of the year. Do not need to pay out unused leave at separation from employment.
Permitted uses	Any reason
Family member definition	Not applicable
Employee documentation	Employee must give notice of plans to use paid leave as soon as practicable.
Employer disclosures	Must post bulletin issued by labor commissioner in a conspicuous location in each workplace. Must provide record on each payday that shows paid leave available for use.

Nevada	
Other key provisions	<p>May not:</p> <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. <p>Must keep for at least 1 year records of paid leave received or accrued and used. Can face penalties up to \$5,000 per violation.</p>
State resources	<p>Nev. Rev. Stat. § 608.0197 COVID-19 leave guidance (NV Labor Commissioner, March 11, 2020) Advisory opinions (Oct. 4 and Oct. 10, 2019)</p>

New Jersey	
Covered employers	All employers
Covered employees	All employees working in New Jersey except: <ul style="list-style-type: none"> • Construction workers covered by a CBA • Certain per diem healthcare employees • Public employees provided sick leave at full pay by any other New Jersey law (e.g., Civil Service Act, NJ Stat. Ann. §§ 11A and 4A:6-1.3)
Eligibility / Waiting period	May require new hires to wait 120 calendar days from start of employment before using accrued earned sick leave.
Accrual rate / Front-loading	1 hour of paid sick leave for every 30 hours worked, unless 40 hours of paid sick leave front-loaded at start of each benefit year
Accrual cap	40 hours per benefit year
Rehired employees	If employee rehired within 6 months, restore any prior accruals for immediate use.
Leave increments	Can choose any increment that does not exceed employee's scheduled number of work hours during shift for which leave is used.
Cap on usage	40 hours per benefit year
Carryover and payout of unused leave	Must permit carryover of up to 40 hours of unused accrued earned sick leave — including front-loaded amounts — unless unused leave 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. • Must let employees accepting payout choose to receive either full payment or 50% payment with the remainder carried forward. Do not need to pay unused earned sick leave at separation from employment.
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 public health emergency • Public health authority's determination that employee or employee's 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	
Family member definition	<p><i>Family members include:</i></p> <ul style="list-style-type: none"> • Child; spouse, civil union partner or domestic partner; grandparent or grandchild; or biological, adoptive, foster or step-sibling • Spouse, domestic partner or civil union partner of employee's parent or grandparent • Sibling of employee's 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 <p><i>Child</i> includes biological, step-, adopted or foster child; legal ward; or the child of employee's domestic or civil union partner.</p> <p><i>Parent</i> includes biological, step-, adoptive or foster parent; 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.</p>
Employee documentation	<p>May require written documentation verifying need for:</p> <ul style="list-style-type: none"> • Leave that lasts 3 or more consecutive scheduled workdays • Unforeseeable leave that occurs during a blackout period <p>Must keep confidential any documents about employee's or family member's health or domestic or sexual violence, and obtain employee's written permission to disclose those records to anyone else.</p>
Employer disclosures	<p>Must post <u>notice</u> in each workplace (or on intranet), and give copy to each employee at hire and whenever requested (email permissible).</p>
Other key provisions	<p>May not:</p> <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. <p>May:</p> <ul style="list-style-type: none"> • Require up to 7 days' notice for foreseeable use of paid sick leave. • Prohibit employees from using foreseeable earned sick leave on certain dates (blackout period). <p>Must keep records of accrual, use, payment, payout and carryover for at least 5 years.</p> <p>Local earned sick leave requirements are preempted.</p>

New Jersey	
State resources	NJ Stat. Ann. § 34:11D-1 NJ Admin. Code §§ 12:69-1.1 et seq. , Earned sick leave rules Earned sick leave website and FAQs for employers (NJ Department of Labor & Workforce Development)

New York	
Covered employers	All employers, except state and local government employers <ul style="list-style-type: none"> <i>If 4 or fewer employees and net income up to \$1 million: Provide unpaid sick leave.</i> <i>If more than 4 employees and net income exceeding \$1 million: Provide paid sick leave.</i>
Covered employees	All employees working in New York, except those covered by a CBA entered into after the law's effective date that provides a comparable benefit and explicitly references the law
Eligibility / Waiting period	Permit employees to use sick leave as it accrues.
Accrual rate / Front-loading	1 hour of sick leave per 30 hours worked from first day of work, unless annual sick leave entitlement front-loaded at start of benefit year
Accrual cap	<i>If 100 or more employees: 56 hours of sick leave per benefit year</i> <i>If fewer than 100 employees: 40 hours of sick leave per benefit year</i>
Rehired employees	Not addressed in the law or guidance
Leave increments	Employer discretion, but minimum increment must not exceed 4 hours
Cap on usage	<i>If 100 or more employees: 56 hours of sick leave per benefit year</i> <i>If fewer than 100 employees: 40 hours of sick leave per benefit year</i>
Carryover and payout of unused leave	Must permit carryover of unused sick leave. Do not have to pay out unused sick leave upon separation from employment.
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 where employee or family member is the victim of domestic violence, sexual offense, stalking or human trafficking
Family member definition	<ul style="list-style-type: none"> Child, spouse, domestic partner, parent, sibling, grandchild, grandparent, and the child or parent of spouse or domestic partner <i>Parent</i> 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. <i>Child</i> includes biological, adopted or foster child; a legal ward; or a child for whom an employee stands <i>in loco parentis</i>.

New York	
Employee documentation	<p>May require documentation confirming eligibility for leave when sick leave lasts 3 consecutive previously scheduled workdays or shifts (e.g., attestation from licensed medical provider or employee).</p> <p>Cannot require confidential medical information or information relating to safe leave.</p>
Employer disclosures	<p>Must provide:</p> <ul style="list-style-type: none"> • Written notice or worksite posting, prior to leave being earned, about any restrictions in the policy affecting use, including limitations on leave increments • Record of sick leave accrued and used in current calendar year and/or any previous calendar year within 3 business days of employee's oral or written request
Other key provisions	<p>Must:</p> <ul style="list-style-type: none"> • Restore employee to position held prior to any sick leave taken, with the same pay and other terms and conditions of employment. • Keep payroll records, including sick leave accrued and used by each employee on a weekly basis, for at least 6 years. • Comply with: <ul style="list-style-type: none"> – Any local paid sick leave law or ordinance in effect at the time of the state law's passage (e.g., New York City's and Westchester County's Earned Sick Leave and Paid Safe Time ordinances) – Any 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 <p>Must not:</p> <ul style="list-style-type: none"> • Retaliate or discriminate against any employee for exercising sick leave rights. • Condition use of sick leave on finding replacement for missed work.
State resources	<p>2020 Ch. 56, Part J; NY Lab. Law §§ 196-B and 215</p> <p>Proposed regulations (Part 196)</p> <p>Paid sick leave website (NY state government)</p> <p>Paid sick leave FAQs (NY Labor Department)</p>
Law & Policy resources	<p>New York passes paid sick leave mandate (April 9, 2020)</p>

Oregon	
Covered employers	All employers, include state and local government employers <ul style="list-style-type: none"> • <i>If 10 or employees in Oregon</i> (or at least 6 employees in the state, if the employer is located in a city with a population exceeding 500,000): Provide paid sick time. • <i>If smaller workforce</i>: 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 • Railroad workers exempted under the federal Railroad Unemployment Insurance Act • Individuals employed by their parents, spouses or children • Individuals with substantial ownership interests in a company • <u>Certain union and home care workers</u>
Eligibility / Waiting period	May require new hire to work 90 calendar days before using sick time.
Accrual rate / Front-loading	1 hour of sick time for every 30 hours worked or 1-1/3 hours of sick time for every 40 hours worked, unless at least 40 hours of sick time front-loaded at start of year
Accrual cap	40 hours per benefit year <ul style="list-style-type: none"> • May adopt a policy limiting total accruals to 80 hours of sick time.
Rehired employees	If employee rehired within 180 days, restore previously accrued but unused sick leave.
Leave increments	1-hour or shorter increments, unless this would cause undue hardship for employer If hardship exception applies, may impose leave increment up to 4 hours and must: <ul style="list-style-type: none"> • Let employee accrue and use up to 56 (rather than 40) hours per benefit year. • Provide special <u>notice</u>.
Cap on usage	40 hours per benefit year
Carryover and payout of unused leave	Must permit carryover of up to 40 hours of unused paid sick time, unless either: <ul style="list-style-type: none"> — Employee agrees to receive payout of unused time at year-end, and employer front-loads paid sick time at start of next year. — Employer has fewer than 10 Oregon employees and front-loads sick time at start of next year. Do not have to pay out unused sick time at separation from employment.

Oregon	
Permitted uses	<ul style="list-style-type: none"> • 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 public health emergency • Absence 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 or employee’s family’s presence in community would jeopardize health of others
Family member definition	<p><i>Family members</i> include spouse or same-sex domestic partner, child, parent, grandparent, grandchild, and any individual with whom an employee has or had an <i>in loco parentis</i> relationship.</p> <p><i>Child</i> includes biological, adopted, step- or foster child of employee or same-sex domestic partner.</p> <p><i>Parent</i> includes biological, step-, custodial, noncustodial, adoptive or foster parent of employee, spouse or same-sex domestic partner.</p>
Employee documentation	<p>May require verification of need for sick time if:</p> <ul style="list-style-type: none"> • Leave lasts more than 3 consecutive scheduled workdays. • Notice requirements are not satisfied. • Employee is suspected of sick time abuse. <p>Cannot require any documents or information detailing illness or reason for safe leave.</p>
Employer disclosures	<p>Must provide:</p> <ul style="list-style-type: none"> • Written <u>notice</u> to employees about their leave rights <ul style="list-style-type: none"> — May deliver 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. — Must give notice to new hires by end of first pay period. • At least quarterly, <u>written statement</u> of each employee’s accrued and unused sick time. <ul style="list-style-type: none"> — May deliver with wage statement on regular paydays or as a separate notification.

Oregon	
Other key provisions	<p>May not:</p> <ul style="list-style-type: none">• Condition use of sick leave on employee making up or finding replacement to work missed time.• Include sick time absences in 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. <p>Local sick leave requirements are preempted.</p>
State resources	<p>OR Rev. Stat. §§ 653.601–653.661 OR Admin. R. 839-007-0000 to 839-007-0120 Protected sick time website (OR Bureau of Labor & Industries)</p>

Rhode Island	
Covered employers	All employers, except state and local government employers <ul style="list-style-type: none"> • <i>If 18 or more employees in Rhode Island:</i> Provide paid sick and safe leave. • <i>If fewer than 18 employees:</i> 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
Eligibility / Waiting period	May require new hires wait to use accrued paid sick time: <ul style="list-style-type: none"> • <i>90 calendar days</i> for regular employee • <i>150 calendar days</i> for seasonal employee • <i>180 calendar days</i> for temporary employee
Accrual rate / Front-loading	1 hour of paid sick leave for every 35 hours worked, unless full year's entitlement front-loaded at start of year or unlimited sick and safe leave permitted <ul style="list-style-type: none"> • May provide sick time in monthly lump sum based on average work hours: <ul style="list-style-type: none"> – <i>37.5–40 hours per week:</i> 8 hours per month for 5 months – <i>30 hours per week:</i> 5 hours per month for 8 months – <i>24 hours per week:</i> 4 hours per month for 10 months – <i>20 hours per week:</i> 4 hours per month for 9 months – <i>16 hours per week:</i> 3 hours per month for 10 months – <i>10 hours per week:</i> 2 hours per month for 10 months – <i>5 hours per week:</i> 1 hour of sick time per month for 10 months • If regular full-time workday is less 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.
Accrual cap	40 hours per benefit year
Rehired employees	If employee rehired within 135 days, restore any previously accrued but unused paid sick leave for immediate use, and start new accruals on rehire date.
Leave increments	4 hours or smaller increment
Cap on usage	40 hours per benefit year
Carryover and payout of unused leave	Must permit carryover of unused sick and safe leave, unless paid out at year-end and 40 hours front-loaded at start of next year. Do not have to pay out unused sick and safe leave at separation from employment.

Rhode Island	
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 Domestic violence, sexual violence, abuse or stalking affecting employee or family member
Family member definition	<p><i>Family members include:</i></p> <ul style="list-style-type: none"> Child, parent, spouse or domestic partner 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 <p><i>Child</i> includes biological, step-, adopted or foster child of employee or domestic partner, including anyone for whom employee has served <i>in loco parentis</i> or who is a legal ward.</p> <p><i>Parent</i> 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>
Employee documentation	<p>May require reasonable documentation if:</p> <ul style="list-style-type: none"> Sick and safe leave lasts more than 3 consecutive workdays, as long as written notice of requirement given before employee's use of leave. Employee's use of sick and safe time occurs within 2 weeks of final scheduled day of work before employment termination. <p>Cannot require information about the nature of illness or safe leave.</p> <p>Must keep information confidential and not disclose without employee's permission.</p>
Employer disclosures	<p>Must post <u>notice</u> in the workplace and include sick and safe time policy in any employee handbook or manual.</p> <ul style="list-style-type: none"> May also post or distribute Healthy and Safe Families and Workplaces <u>fact sheet</u>. <p>If advance notice required to use paid sick and safe leave for unexpected absence, must give employees a copy of written policy with this requirement.</p>

Rhode Island	
Other key provisions	<p>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. <p>May deduct any paid sick and safe leave advanced from final paycheck if practice clearly stated in written employment policy and employee has given written consent.</p> <p>Municipalities are prohibited from establishing, mandating or otherwise requiring an employer to provide greater benefits than the state law requires.</p>
State resources	<p>RI Gen. Laws § 28-57-1 to 28-57-11 260 RI Code R. § 30-05-5 Healthy and Safe Families and Workplaces Act resources (RI Department of Labor & Training)</p>

Vermont	
Covered employers	All employers, including state and local government employers
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 weeks or less in a 12 month period • Certain substitute teachers, corporate executives, state employees, school district employees, healthcare workers and per diem employees
Eligibility / Waiting period	May require new employees wait up to 1 year before using earned sick time.
Accrual rate / Front-loading	1 hour for every 52 hours worked, unless 40 hours of paid sick time front-loaded at start of benefit year or unlimited sick time allowed
Accrual cap	40 hours per benefit year
Rehired employees	Restart accruals on rehire, but do not need to restore previously accrued unused sick time. <ul style="list-style-type: none"> • 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 increments payroll system uses to account for other absences
Cap on usage	40 hours per benefit year
Carryover and payout of unused leave	Must permit carryover of up to 40 hours of unused earned paid leave, unless unused paid sick time is paid out at year-end or full entitlement front-loaded at the start of the next year. Do not have to pay out unused earned paid leave at separation from employment.
Permitted uses	<ul style="list-style-type: none"> • For 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 definition	<i>Family members</i> include child, spouse, sibling, parent, parent-in-law, grandparent and grandchild. <i>Child</i> includes biological, adopted, step-, or foster child or child to whom employee serves <i>in loco parentis</i> .

Vermont	
Employee documentation	<p>May require:</p> <ul style="list-style-type: none"> Reasonable proof that earned sick time used for purpose allowed by law Fitness-for-duty or similar certification before return to work if such certification is customarily required and consistent with industry practice or state and federal safety requirements, and reasonable safety concerns about employee's ability to perform duties exist <p>May not require detailed information about a medical condition or safe leave.</p>
Employer disclosures	<p>Must:</p> <ul style="list-style-type: none"> Notify new hires about sick leave rights at time of hire. Post workplace <u>notice</u> in conspicuous spot. Provide sick time records within 5 days of employee's request.
Other key provisions	<p>May not:</p> <ul style="list-style-type: none"> Condition sick time use on employee finding replacement. Retaliate against employee exercising rights under the law. <p>Must keep for at least 3 years accurate records of earned sick time accrual and use.</p>
State resources	<p>VT Stat. tit. 21, §§ 481–486 24-010-014 VT Code R. §§ 1–16 Workplace rights and wages webpage (VT Labor Department) Earned sick time FAQs (VT Labor Department, April 30, 2019)</p>

Washington	
Covered employers	All employers including state and local government employers
Covered employees	<p>All employees working in Washington, except:</p> <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 child care 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 elective or appointive public office • Residents, inmates or patients of state, county, or municipal correctional, detention, treatment or rehabilitative institutions <p>(See WA Rev. Code § 49.46.010 (3) for specifics.)</p>
Eligibility / Waiting period	May require new employees to wait 90 calendar days to use accrued paid leave.
Accrual rate / Front-loading	1 hour for every 40 hours worked, unless expected annual accruals front-loaded at start of year
Accrual cap	No cap on accruals
Rehired employees	<p>If employee rehired within 12 months, reinstate any previously unused accruals not paid out upon separation.</p> <ul style="list-style-type: none"> • Must provide notice on rehire that shows amount of accrued, unused paid sick leave available for rehired employee to use. • Must count prior employment toward waiting period.
Leave increments	Must allow leave use in smallest increment — not exceeding 1 hour — that payroll system uses to account for absences or work time
Cap on usage	No cap on usage
Carryover and payout of unused leave	<p>Must permit carryover of up to 40 hours of unused paid sick leave.</p> <ul style="list-style-type: none"> • May payout unused time in excess of 40 hours. <p>Do not have to pay out unused accrued paid sick leave at separation.</p>

Washington	
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
Family member definition	<p><i>Family member</i> include child, spouse, registered domestic partner, parent, grandparent, grandchild, sibling, and parent of spouse or registered domestic partner</p> <p><i>Child</i> and <i>parent</i> includes biological, adoptive, <i>de facto</i>, step-, foster, legal guardian or <i>in loco parentis</i> relationship.</p>
Employee documentation	<p>For absences exceeding 3 consecutive days of scheduled work, may require verification that paid sick leave used for authorized purpose if:</p> <ul style="list-style-type: none"> Requirement is reflected in a <u>written policy</u>. Employees received advance notice of policy.
Employer disclosures	<p>Must provide:</p> <ul style="list-style-type: none"> Written or electronic <u>notice</u> of paid sick leave rights to new hires and post the <u>Your Rights as a Worker</u> poster in an accessible place at the workplace Monthly (or more frequent) paper or electronic notice to each employee detailing paid sick leave accrued and used since previous notice and any unused paid sick leave available to use <ul style="list-style-type: none"> — Can supply in regular payroll statements. If paid sick leave front-loaded, written <u>policy</u> addressing requirements for use and a separate paper or electronic notice by end of period for which paid leave is front-loaded showing front-loaded amount equals or exceeds required accrual rate for that period
Other key provisions	<p>May not:</p> <ul style="list-style-type: none"> Condition leave on employee finding replacement to work missed time. Treat paid sick leave time as absence subject to disciplinary policy. Retaliate against employee asserting rights under the law. <p>Must:</p> <ul style="list-style-type: none"> Maintain for at least 3 years monthly records of paid sick leave accruals, unused and used paid sick leave, and paid sick leave donated or not carried over to the following year. Comply with any local paid sick leave ordinances with more generous requirements (e.g., <u>Seattle</u>, <u>SeaTac</u> and <u>Tacoma</u>).

Washington	
State resources	<p>WA Rev. Code §§ 49.46.200–49.46.210 WA Admin. Code §§ 296-128-600 to 296-128-760 Rule-making website for Initiative 1433 (WA Department of Labor & Industries) Employer resource center (WA Department of Labor & Industries) Paid sick leave FAQs (WA Department of Labor & Industries, June 4, 2020) COVID-19 FAQs (WA Department of Labor & Industries)</p>

Washington, DC	
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
Eligibility / Waiting period	May require employees to work 90 days before using accrued earned sick and safe time.
Accrual rate / Front-loading	Varies by employer size: <ul style="list-style-type: none"> • <i>100 or more employees</i>: 1 hour for every 37 hours worked • <i>25 to 99 employees</i>: 1 hour for every 43 hours worked • <i>Less than 25 employees</i>: 1 hour for every 87 hours worked Special provisions apply to tipped or commissioned employees of restaurants, bars, and beauty, hair or nail salons.
Accrual cap	Varies by employer size: <ul style="list-style-type: none"> • <i>100 or more employees in DC</i>: 7 days per calendar year • <i>25 to 99 employees in DC</i>: 5 days per calendar year • <i>Less than 25 employees in DC</i>: 3 days per calendar year
Rehired employees	If employee rehired within 12 months, restore prior unused accruals and allow immediate use if employee had worked at least 90 days before separation.
Leave increments	1-hour increments or in accordance with the employer's policy <ul style="list-style-type: none"> • Make this determination with employee when employment begins
Cap on usage	Based on employer size: <ul style="list-style-type: none"> • <i>100 or more employees</i>: 7 days • <i>25 to 99 employees</i>: 5 days • <i>Less than 25 employees</i>: 3 days
Carryover and payout of unused leave	Must permit carryover of accrued unused paid sick and safe time. Do not have to pay out unused accrued paid sick and safe time at separation from employment.

Washington, DC	
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 Isolation or quarantine of employee or family member for whom employee cares, or care for a child whose place of care or school is closed or unavailable (expires upon the end of the COVID-19 public health emergency or April 1, 2021, whichever is sooner) (see DC Code §32-502.01)
Family member definition	<p><i>Family members include:</i></p> <ul style="list-style-type: none"> 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. Spouses of children, grandchildren and siblings Parent of spouse <p><i>Child and parent includes biological, adoptive, de facto, foster, step-, legal guardian or in loco parentis relationships.</i></p>
Employee documentation	<p>May require employee taking at least 3 days' paid sick leave provide certification of a permitted use upon return to work.</p> <ul style="list-style-type: none"> Under temporary amendments, that expire April 1, 2021, only employers contributing toward an employee's health insurance plan can require certification of COVID-related leave and must give returning employees a week to provide this certification.
Employer disclosures	<p>Must:</p> <ul style="list-style-type: none"> Display official notice in conspicuous location in workplace. Keep confidential any information received to verify sick and safe leave time.
Other key provisions	<p>May not:</p> <ul style="list-style-type: none"> Condition leave on employee finding replacement to work missed time. Retaliate against employee for asserting rights under the law. <p>Must retain for 3 years records documenting each employee's hours worked and paid leave taken.</p>
State resources	<p>DC Code §§ 32-531.01 to 32-531.16 DC Mun. Regs. tit. 7, §§ 3200–3299</p>

Mercer Law & Policy resources

Links to any resources on Mercer Link are accessible to Mercer consultants. Clients and prospects may contact their consultants for copies or access 2019 and later GRISTs via the Law & Policy Group's [webpage](#) and [library](#) on www.mercer.com/our-thinking.html.

- [States, cities tackle COVID-19 paid leave](#) (Feb. 1, 2021)
- [2021 state paid family and medical leave contributions and benefits](#) (Jan. 20, 2021)
- [DOL and IRS issue COVID-19 guidance on emergency paid leave](#) (Jan. 15, 2021)

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