

Law & Policy Group | GRIST

# Roundup: State accrued paid leave mandates

By Mercer's Katharine Marshall  
and Rich Glass

April 29, 2022



# Contents

|  |    |
|--|----|
| 1. State paid sick and other accrued paid leave mandates .....         | 1  |
| 2. Chart: States requiring paid sick and other accrued paid leave..... | 4  |
| • Arizona earned paid sick time .....                                  | 4  |
| • California paid sick leave.....                                      | 7  |
| • Colorado paid sick leave .....                                       | 9  |
| • Connecticut paid sick leave.....                                     | 12 |
| • Maine earned paid sick leave.....                                    | 14 |
| • Maryland earned sick and safe leave.....                             | 16 |
| • Massachusetts earned sick time .....                                 | 18 |
| • Michigan paid medical leave .....                                    | 21 |
| • Nevada paid leave.....   | 23 |
| • New Jersey earned sick leave.....                                    | 25 |
| • New Mexico paid sick leave (effective July 1, 2022).....             | 28 |
| • New York paid sick leave .....                                       | 30 |
| • Oregon sick time.....  | 32 |
| • Rhode Island paid sick and safe leave.....                           | 35 |
| • Vermont earned sick time.....  | 38 |
| • Washington paid sick leave.....                                      | 40 |
| • Washington, DC, accrued sick and safe leave.....                     | 43 |
| 3. Mercer Law & Policy resources .....                                 | 45 |

## Section 1

# State paid sick and other accrued paid leave mandates

Effective July 1, 2022, New Mexico's Healthy Workplaces Act (NM Stat. Ann. §§ [50-17-1](#) to [50-17-12](#)) requires most employers to provide employees one hour of paid sick leave for every 30 hours worked. New Mexico is just one of 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 these laws in each jurisdiction.

## States mandating accrued paid leave

To date, 14 states — [Arizona](#), [California](#), [Colorado](#), [Connecticut](#), [Maryland](#), [Massachusetts](#), [Michigan](#), [New Jersey](#), [New Mexico](#), [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 common features, including the following:

- Accruals are based on the employee's work location and 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 anti-retaliation provisions apply.
- Leave mandates don't apply to federal government employers, but often 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 may accumulate, use and carry over from one year to the next

- Whether employers can impose a waiting period before new hires use 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

**Other leave laws not covered.** This chart does not cover other leave mandates, such as:

- Paid sick leave required by local law or ordinance (other than Washington, DC)
  - More than 20 cities and counties currently have laws requiring employers to provide accrued paid leave to employees. Local mandates in California, Maryland, New Mexico, 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 & Policy resources](#) for coverage of these mandates)
  - Eleven states — California, Colorado, Connecticut, Hawaii, 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. Delaware ([2022 SS 2 for SB 1](#)) is on the verge of becoming the 12th state to require employers and employees participate in a paid family and medical leave insurance program.
  - New Hampshire enacted a paid family leave program for state employees in which private employers with more than 50 employees can voluntarily participate in exchange for a tax credit ([2021 Ch. 91](#)). The program is scheduled to begin in 2023, although an effort ([2022 HB 1165](#)) is underway to repeal it. In Virginia, the Bureau of Insurance recently gained authority to regulate and approve family leave plans offered by life insurance companies ([2022 Chs. 131 \(SB 15\)](#) and [132 \(HB 1156\)](#)).
- Federal, state or local emergency paid leave laws related to COVID-19 (see [Mercer Law & Policy resources](#) for coverage of these mandates)
  - No federal law requires private-sector employers to provide paid sick leave, unless they are federal contractors subject to [Executive Order 13706](#). The Families First Coronavirus Response Act temporarily required some employers to provide COVID-19-related emergency paid leave during 2020. (The tax credit for small employers voluntarily providing emergency paid leave remained available through Sept. 30, 2021.)

- 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, or matters relating to domestic violence or sexual assault

## Section 2

# Chart: States requiring paid sick and other accrued paid leave

| Arizona earned paid sick time               |   |
|---|---|
| <b>Covered employers</b>                    | All employers, except state government employers  |
| <b>Covered employees</b>                    | All employees working in Arizona, unless covered by a CBA that either: <ul style="list-style-type: none"> <li>• Expressly provides or waives paid sick leave</li> <li>• Took effect on or before July 1, 2017, and has yet to expire</li> </ul>   |
| <b>Waiting period</b>                       | 90 calendar days before use permitted for new hires   |
| <b>Accrual rate / Front-loading</b>         | <ul style="list-style-type: none"> <li>• Credit 1 hour of paid sick leave for every 30 hours worked.</li> <li>• Alternatively, front-load annual entitlement up to cap at start of year.</li> </ul>   |
| <b>Accrual cap</b>                          | <ul style="list-style-type: none"> <li>• If 15 or more employees: 40 hours earned per year</li> <li>• If fewer than 15 employees: 24 hours earned per year</li> </ul>   |
| <b>Rehired employees</b>                    | If employee rehired within 9 months, restore previously unused balance for immediate use.   |
| <b>Leave increments</b>                     | Smallest increment — not exceeding 1 hour — that payroll system uses to account for absences or work time   |
| <b>Usage cap</b>                            | <ul style="list-style-type: none"> <li>• If 15 or more employees: 40 hours per year</li> <li>• If fewer than 15 employees: 24 hours per year</li> </ul>   |
| <b>Carryover and payout of unused leave</b> | <ul style="list-style-type: none"> <li>• 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</li> <li>• Payout not required at separation</li> </ul>  |
| <b>Permitted uses</b>                       | <ul style="list-style-type: none"> <li>• Employee’s own or family member’s health needs, including preventive care, medical diagnosis, care or treatment</li> <li>• Public health emergency, including one causing officials to close school or care facility of employee’s child</li> <li>• Issues arising from domestic violence, sexual violence, abuse or stalking</li> </ul> |

## Arizona earned paid sick time (cont'd)

- Family member**
- Child, parent, spouse or registered 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*.
    - 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 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**
- 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**
- Reasonable documentation for leave lasting 3 or more consecutive workdays may be required.
    - 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**
- Written notice of paid sick leave rights at hire, unless small employer (less than \$500,000 in gross annual revenue)
  - Poster 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**
- 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 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).

## Arizona earned paid sick time (cont'd)

### Other key provisions

- Employers face \$250 penalty for first violation, and at least \$1,000 for each subsequent or willful violation.
- State law (AZ Rev. Stat. § [23-204](#)) bars local jurisdictions from imposing benefit mandates, unless limited to the locality's own employees.

### State resources

AZ Rev. Stat. §§ [23-371–23-381](#)

AZ Admin. Code §§ [20-5-1201 to -1220](#)

[FAQs about minimum wage and earned paid sick time](#) (AZ Industrial Commission, Feb. 22, 2022)

[FAQs about COVID-19 and earned paid sick time](#) (AZ Industrial Commission, Aug. 13, 2021)

| <b>California paid sick leave</b>           |  |
|---|--|
| <b>Covered employers</b>                    | All employers, including state and local government employers  |
| <b>Covered employees</b>                    | <p>All employees who worked at least 30 hours in a year in California unless:</p> <ul style="list-style-type: none"> <li>• Covered by a CBA whose express terms and conditions include paid leave</li> <li>• Working in construction under a CBA</li> <li>• Employed by an air carrier as flight deck or cabin crew member</li> <li>• Employed by public employer and receiving public retirement allowance</li> </ul> <p>If any of the above exceptions apply, see CA Labor Code § <a href="#">245.5</a> for specifics.</p> |
| <b>Waiting period</b>                       | 90 days before use permitted for new hires   |
| <b>Accrual rate / Front-loading</b>         | <ul style="list-style-type: none"> <li>• Credit 1 hour of paid sick leave per 30 hours worked.</li> <li>• Alternatively, front-load 24 hours or 3 days at start of year and to new employees for use after 120 days of employment.</li> </ul>  |
| <b>Accrual cap</b>                          | 48 hours or 6 days per rolling year  |
| <b>Rehired employees</b>                    | If employee rehired within 1 year, restore previously unused balance for immediate use.  |
| <b>Leave increments</b>                     | 2-hour minimum permitted   |
| <b>Usage cap</b>                            | 24 hours or 3 days per calendar year or other 12-month period  |
| <b>Carryover and payout of unused leave</b> | <ul style="list-style-type: none"> <li>• Carryover required unless paid sick leave time front-loaded at start of year</li> <li>• Payout not required at separation</li> </ul>  |
| <b>Permitted uses</b>                       | <ul style="list-style-type: none"> <li>• 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</li> <li>• Issues arising from domestic violence, sexual assault or stalking, including absences taken under CA Lab. Code §§ <a href="#">230(c)</a> and <a href="#">230.1(a)</a></li> </ul>  |
| <b>Family member</b>                        | <p>Spouse, registered domestic partner, child, parent, sibling, grandparent and grandchild.</p> <ul style="list-style-type: none"> <li>• Child includes biological, adopted, step- or foster child; legal ward; or anyone for whom employee has served <i>in loco parentis</i>.</li> <li>• 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.</li> </ul>             |
| <b>Employee notice</b>                      | <ul style="list-style-type: none"> <li>• If leave is foreseeable, notice reasonably in advance of leave is required.</li> <li>• If leave is unforeseeable, notice as soon as practicable is required.</li> </ul>   |

## California paid sick leave (cont'd)

**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)
- No preemption of federal, other state, or local laws providing greater paid or unpaid leave rights

**State resources** CA Labor Code §§ [233, 245–249](#)  
[Healthy Workplace Healthy Family Act of 2014 webpage](#) (CA Department of Industrial Relations)  
[COVID-19 FAQs](#) (CA Department of Industrial Relations, March 2022)  
[Paid sick leave FAQs](#) (CA Department of Industrial Relations, March 29, 2017)

## Colorado paid sick leave

|   |   |
|---|---|
| <b>Covered employers</b>                    | <p>All employers, including state and local government employers</p> <ul style="list-style-type: none"> <li>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).</li> </ul>  |
| <b>Covered employees</b>                    | <p>All employees working in Colorado, except those covered by:</p> <ul style="list-style-type: none"> <li>The federal Railroad Unemployment Insurance Act</li> <li>A CBA in place when the law was enacted on July 14, 2020, that provides paid sick leave at least as generous as the law requires</li> <li>A CBA negotiated after the law's enactment on July 14, 2020, that provides equivalent or more generous paid sick leave and expressly waives the law's requirements</li> </ul>  |
| <b>Waiting period</b>                       | None; employees may use paid sick leave as it accrues.  |
| <b>Accrual rate / Front-loading</b>         | <ul style="list-style-type: none"> <li>Credit 1 hour of paid sick leave for every 30 hours worked.</li> <li>Alternatively, front-load 48 hours at start of each year.</li> <li>If subject to a multiemployer CBA, may instead contribute to a paid sick leave fund, plan or program at the law's required accrual rate</li> <li>If a federal contractor, may count paid leave provided under <a href="#">Executive Order 13706</a> as paid sick leave.</li> <li>Unused accrued sick leave may offset supplemental paid sick leave (up to 80 hours or two weeks) required during a public health emergency.</li> </ul> |
| <b>Accrual cap</b>                          | 48 hours per year   |
| <b>Rehired employees</b>                    | If employee rehired within 6 months, restore previously unused balance for immediate use.   |
| <b>Leave increments</b>                     | 1 hour, unless employer policy allows smaller increments  |
| <b>Usage cap</b>                            | 48 hours per year   |
| <b>Carryover and payout of unused leave</b> | <ul style="list-style-type: none"> <li>Carryover up to 48 hours required, even if paid sick leave front-loaded</li> <li>Payout not required at separation</li> </ul>  |
| <b>Permitted uses</b>                       | <ul style="list-style-type: none"> <li>Employee's own or family members health needs, including preventive care</li> <li>Closure of a business, school or care facility due to a public health emergency</li> <li>Employee's or family member's needs related to domestic violence, sexual assault or harassment</li> <li>Specific reasons permitted during public health emergency (see CO Rev. Stat. § <a href="#">8-13.3-405(3)</a>)</li> </ul>  |

## Colorado paid sick leave (cont'd)

- Family member**
- Immediate family members related by blood, marriage, civil union or adoption
  - Someone for whom the employee stands or stood *in loco parentis* or who stood *in loco parentis* for the employee as a child
  - Anyone for whom the employee is responsible for providing or arranging health and safety-related care

- Employee notice**
- 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 public health emergency, notice as soon as practicable is required if workplace is not closed.

- Employee documentation**
- 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**
- Written notice of paid leave rights
    - Guidance does not specify when or in what form
    - Displaying the poster satisfies this notice requirement.
  - Paid Leave, Whistleblowing, & Protective Equipment [poster](#) conspicuously displayed in workplace
    - 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**
- Employer may not:
- 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**
- 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 (cont'd)

**State resources** [CO Rev. Stat. § 8-13.3-401 et seq.](#)  
[Paid sick leave under the Colorado Healthy Families and Workplaces Act \(HFWA\) \(CO Department of Labor and Employment\)](#)  
[Wage protection rules \(7 CO Code Regs. § 1103-7\)](#)  
[INFO #6](#), Summary: Paid leave under Colorado's Healthy Families & Workplaces Act (CO Department of Labor and Employment, March 31, 2022)  
[INFO #6B](#), Paid leave under the Healthy Families and Workplaces Act, effective Jan. 1, 2021 (CO Department of Labor and Employment, Jan. 21, 2022)  
[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 (CO Department of Labor and Employment, Dec. 30, 2021)  
[Interpretive notices, formal opinions and other published guidance \(CO Department of Labor and Employment\)](#)

**Law & Policy resource** [Colorado enacts paid sick leave law, emergency leave requirements \(Aug. 19, 2020\)](#)

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

## Connecticut paid sick leave (cont'd)

|                                       |  |
|---------------------------------------|--|
| <b>Employee documentation</b>         | Reasonable documentation for leave lasting 3 or more consecutive workdays may be required: <ul style="list-style-type: none"><li>• Statement signed by treating healthcare provider giving total leave days needed</li><li>• 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</li></ul> |
| <b>Employer disclosures</b>           | <ul style="list-style-type: none"><li>• Notice of leave rights and retaliation protections to new hires<ul style="list-style-type: none"><li>— Poster in <a href="#">English</a> and <a href="#">Spanish</a> conspicuously displayed in workplace satisfies the notice requirement.</li></ul></li><li>• Willful notice violation subject to \$100 penalty per occurrence</li></ul>   |
| <b>Rights protected / retaliation</b> | Employer may not: <ul style="list-style-type: none"><li>• Retaliate, discriminate or take other disciplinary action against employee for exercising leave rights.</li><li>• 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. § <a href="#">31-51ss</a>).</li></ul>                             |
| <b>Recordkeeping</b>                  | Not addressed by law or rules  |
| <b>Other key provisions</b>           | <ul style="list-style-type: none"><li>• Unlawful retaliation or discrimination subject to \$500 penalty per violation; all other violations subject to \$100 penalty per occurrence</li><li>• Preemption of other accrued paid leave laws not addressed</li></ul>  |
| <b>State resources</b>                | CT Gen. Stat. §§ <a href="#">31-57r-31-57w</a><br><a href="#">Paid sick leave webpage</a> (CT Labor Department)<br><a href="#">Paid sick leave guidance</a> (CT Labor Department, Dec. 30, 2014)<br><a href="#">Paid sick leave presentation</a> (CT Labor Department, Dec. 16, 2014)  |

## Maine earned paid sick leave

|   |   |
|---|---|
| <b>Covered employers</b>                    | Employers that routinely have more than 10 employees in Maine for more than 120 days in a calendar year, along with state and local government employers  |
| <b>Covered employees</b>                    | All employees working in Maine, except: <ul style="list-style-type: none"> <li>• Seasonal employees</li> <li>• Certain agricultural workers</li> <li>• Certain commission employees</li> <li>• Employees exempt from unemployment insurance</li> <li>• Employees covered by a CBA in effect on Jan. 1, 2021, until it expires</li> </ul> (See 26 ME Rev. Stat. Ann. § <a href="#">1043</a> for specifics.)  |
| <b>Waiting period</b>                       | 120 calendar days before use permitted for new hires  |
| <b>Accrual rate / Front-loading</b>         | <ul style="list-style-type: none"> <li>• Credit 1 hour for every 40 hours worked.</li> <li>• Alternatively, front-load 40 hours each year.</li> </ul>   |
| <b>Accrual cap</b>                          | 40 hours per year   |
| <b>Rehired employees</b>                    | If employee rehired within 1 year, restore previously unused balance for immediate use.   |
| <b>Leave increments</b>                     | 1 hour or smaller, at employer's discretion   |
| <b>Usage cap</b>                            | 40 hours per year   |
| <b>Carryover and payout of unused leave</b> | <ul style="list-style-type: none"> <li>• Carryover of up to 40 hours required, unless paid leave time front-loaded at start of year</li> <li>• Option to offer (but not require) payout in lieu of taking time off</li> <li>• Payout not required at separation unless employer policy provides for payout of unused vacation time (but see <a href="#">L.D. 225</a>, effective Jan. 1, 2023)</li> </ul>  |
| <b>Permitted uses</b>                       | Any reason  |
| <b>Family member</b>                        | Not applicable  |
| <b>Employee notice</b>                      | <ul style="list-style-type: none"> <li>• 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"> <li>– Written policy may require up to 4 weeks' advance notice.</li> </ul> </li> <li>• 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.</li> </ul> |
| <b>Employee documentation</b>               | Documentation for leave lasting more than 3 consecutive days may be required.   |
| <b>Employer disclosures</b>                 | <a href="#">Regulation of Employment notice/poster</a> in accessible workplace location <ul style="list-style-type: none"> <li>• If all employees work remotely, may post on business intranet.</li> </ul>  |

## Maine earned paid leave (cont'd)

### Rights protected / retaliation

Employers must not:

- 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.

### 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 website](#) (ME Labor Department)  
[FAQs on earned paid leave \(LD 369\)](#) (ME Labor Department, Jan. 26, 2021)

### Law & Policy resource

[Maine's earned paid leave begins accruing Jan. 1, 2021](#) (Nov. 12, 2020)

## Maryland earned sick and safe leave

|                          |  |
|--------------------------|--|
| <b>Covered employers</b> | <p>All employers, including state and local government employers</p> <ul style="list-style-type: none"> <li>• If 15 or more Maryland employees, must provide paid sick and safe leave.</li> <li>• If 14 or fewer Maryland employees, must provide unpaid sick and safe leave.</li> </ul> |
|--------------------------|--|

|                          |  |
|--------------------------|--|
| <b>Covered employees</b> | <p>All employees regularly working 12 or more hours per week in Maryland, except:</p> <ul style="list-style-type: none"> <li>• Employees covered by a CBA entered into before June 1, 2017, until original contract term expires, excluding any extensions, options to extend or renewals</li> <li>• Construction-industry employees covered by a CBA that expressly waives earned sick and safe leave requirements</li> <li>• Certain temporary employees, on-call employees, agricultural employees, and real estate salespeople or brokers</li> </ul> |
|--------------------------|--|

|                       |   |
|-----------------------|---|
| <b>Waiting period</b> | 106 days before use permitted for new hires |
|-----------------------|---|

|                                     |  |
|-------------------------------------|--|
| <b>Accrual rate / Front-loading</b> | <ul style="list-style-type: none"> <li>• Credit 1 hour of earned sick and safe leave for every 30 hours worked.</li> <li>• Alternatively, front-load 40 hours at the start of each year.</li> <li>• If using accruals, do not need to credit accruals during: <ul style="list-style-type: none"> <li>— 2-week pay period in which employee worked fewer than 24 hours in total</li> <li>— 1-week pay period if employee worked fewer than a combined total of 24 hours in the current and immediately preceding pay period</li> <li>— Bimonthly pay period in which employee worked fewer than 26 hours</li> </ul> </li> </ul> |
|-------------------------------------|--|

|                    |   |
|--------------------|---|
| <b>Accrual cap</b> | <ul style="list-style-type: none"> <li>• 40 hours per year</li> <li>• 64 hours at any time</li> </ul> |
|--------------------|---|

|                          |   |
|--------------------------|---|
| <b>Rehired employees</b> | If employee rehired within 37 weeks, restore previously unused balance for immediate use. |
|--------------------------|---|

|                         |                    |
|-------------------------|--------------------|
| <b>Leave increments</b> | 4 hours or smaller |
|-------------------------|--------------------|

|                  |                   |
|------------------|-------------------|
| <b>Usage cap</b> | 64 hours per year |
|------------------|-------------------|

|   |  |
|---|--|
| <b>Carryover and payout of unused leave</b> | <ul style="list-style-type: none"> <li>• Carryover up to 40 hours required, unless 40 hours front-loaded at start of year</li> <li>• Optional cash-out at year-end</li> <li>• Payout at separation not required</li> </ul> |
|---|--|

|                       |   |
|-----------------------|---|
| <b>Permitted uses</b> | <ul style="list-style-type: none"> <li>• Employee's own or family member's health needs, including preventive care and treatment</li> <li>• Maternity or paternity leave</li> <li>• Issues arising from domestic violence, sexual violence, abuse or stalking affecting employee or employee's family member</li> </ul> |
|-----------------------|---|

## Maryland earned sick and safe leave (cont'd)

|                                       |   |
|---------------------------------------|---|
| <b>Family member</b>                  | Child, spouse, parent, grandparent, grandchild and sibling (biological, adoptive, foster or step-) <ul style="list-style-type: none"><li>• 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.</li><li>• 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.</li></ul> |
| <b>Employee notice</b>                | <ul style="list-style-type: none"><li>• If leave is foreseeable, reasonable notice up to 7 days in advance may be required.</li><li>• 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.</li><li>• Leave request may be denied if employee fails to give notice and absence will cause disruption.</li></ul>  |
| <b>Employee documentation</b>         | <ul style="list-style-type: none"><li>• Reasonable documentation for leave lasting more than 2 consecutive scheduled shifts may be required.</li><li>• 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.</li></ul>  |
| <b>Employer disclosures</b>           | <ul style="list-style-type: none"><li>• <u>Notice</u> of sick and safe leave rights and obligations, entitlement, accrual rate and permissible uses<ul style="list-style-type: none"><li>— No specific guidance on when or how to provide this notice</li></ul></li><li>• Statement of leave used and available with each pay period (may provide through online system)</li></ul>  |
| <b>Rights protected / retaliation</b> | Employer may not: <ul style="list-style-type: none"><li>• Condition paid sick leave on employee's finding replacement to work missed time.</li><li>• Take adverse action against employee for exercising leave rights.</li></ul>  |
| <b>Recordkeeping</b>                  | Keep records of paid leave earned and used by each employee for at least 3 years.   |
| <b>Other key provisions</b>           | <ul style="list-style-type: none"><li>• 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.</li><li>• Similar local laws enacted on or after Jan.1, 2017, are preempted.<ul style="list-style-type: none"><li>— 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.</li></ul></li></ul>  |
| <b>State resources</b>                | MD Code Ann. Lab. & Empl. § <a href="#">3-1301–1311</a><br><a href="#">Maryland Healthy Working Families Act webpage</a> (MD Department of Labor)<br><a href="#">Healthy Working Families Act FAQs</a> (MD Department of Labor, March 9, 2018)  |

## Massachusetts earned sick time

**Covered employers** All employers, including state and county government employers (but excluding municipal employers that have not opted into the law)

- 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:

- 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**

- Credit 1 hour of sick time for every 30 hours worked.
  - 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:
  - 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**

- 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 (cont'd)

### 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 (cont'd)

|                             |   |
|-----------------------------|---|
| <b>Employer disclosures</b> | <ul style="list-style-type: none"><li>• <a href="#">Notice</a> in conspicuous location at each workplace</li><li>• Notice to each employee or sick time <a href="#">policy</a> in employee manual or handbook</li></ul> |
|-----------------------------|---|

|                                       |  |
|---------------------------------------|--|
| <b>Rights protected / retaliation</b> | Employer must not: <ul style="list-style-type: none"><li>• Condition sick time on employee making up or finding replacement to work missed time.</li><li>• Retaliate against employee for using sick leave or otherwise exercising rights under the law.</li></ul> |
|---------------------------------------|--|

|                      |   |
|----------------------|---|
| <b>Recordkeeping</b> | Keep records of each covered employee's sick time accrual and use for at least 3 years. |
|----------------------|---|

|                             |   |
|-----------------------------|---|
| <b>Other key provisions</b> | <ul style="list-style-type: none"><li>• Telecommuters employed by a Massachusetts worksite must be provided sick time, regardless of where work takes place.</li><li>• 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 §§ <a href="#">27C(b)(1)–(4)</a>, <a href="#">(6)–(7)</a> and <a href="#">150</a>.</li><li>• Preemption of other accrued paid leave laws is not addressed.</li></ul> |
|-----------------------------|---|

|                        |  |
|------------------------|--|
| <b>State resources</b> | MA Gen. Laws ch. 149, §§ <a href="#">148C–148D</a><br>940 MA Code Regs. §§ <a href="#">33.01–33.11</a><br><a href="#">Earned sick time website</a><br><a href="#">COVID-19 FAQs</a> (MA Attorney General's Office, Jan. 4, 2021)<br><a href="#">Earned sick time FAQs</a> (MA Attorney General's Office, Sept. 21, 2018) |
|------------------------|--|

| <b>Michigan paid medical leave</b>          |  |
|---|--|
| <b>Covered employers</b>                    | All employers with at least 50 employees nationwide, including state and local government employers  |
| <b>Covered employees</b>                    | All nonexempt employees whose primary work location is in Michigan, except: <ul style="list-style-type: none"> <li>• Air and rail workers covered by federal law</li> <li>• Minors and certain trainees</li> <li>• Certain temporary workers</li> <li>• Variable-hour employees, as defined by federal law</li> <li>• Certain workers covered by a CBA in effect when the law took effect on March 29, 2019, until expiration of that agreement</li> <li>• Individuals who averaged fewer than 25 hours per week during previous calendar year</li> <li>• Individuals employed for 25 weeks or fewer in a calendar year</li> </ul> |
| <b>Waiting period</b>                       | 90 calendar days before use permitted for new hires  |
| <b>Accrual rate / Front-loading</b>         | <ul style="list-style-type: none"> <li>• Credit 1 hour of paid medical leave for every 35 hours worked (or 1 hour for every calendar week of work).</li> <li>• Alternatively, front-load 40 hours at start of each year.</li> </ul>  |
| <b>Accrual cap</b>                          | 40 hours per benefit year  |
| <b>Rehired employees</b>                    | Reinstatement of previously unused balance is not required.  |
| <b>Leave increments</b>                     | 1-hour increments, unless employee handbook or other employee benefit document has written policy specifying a different increment   |
| <b>Usage cap</b>                            | 40 hours per benefit year  |
| <b>Carryover and payout of unused leave</b> | <ul style="list-style-type: none"> <li>• Carryover up to 40 hours required, unless paid leave front-loaded at start of year</li> <li>• Payout at separation not required</li> </ul>  |
| <b>Permitted uses</b>                       | <ul style="list-style-type: none"> <li>• Employee’s own or family member’s health needs, including preventive care, diagnosis and treatment</li> <li>• Time for employee or family members to address issues arising from domestic violence or sexual assault</li> <li>• Public health emergency causing officials to: <ul style="list-style-type: none"> <li>– Close employee’s worksite or child’s school or care facility</li> <li>– Determine that employee’s or family’s presence in the community would jeopardize the health of others</li> </ul> </li> </ul>   |
| <b>Family member</b>                        | Spouse, child, parent, grandparent, grandchild, and biological, adoptive or foster sibling <ul style="list-style-type: none"> <li>• Child includes biological, step-, adopted or foster child; legal ward; or child to whom employee acts as parent.</li> <li>• Parent includes biological, step-, adoptive or foster parent; legal guardian of employee or spouse; and anyone serving as employee’s parent during childhood.</li> </ul>   |

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

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

## Nevada paid leave (cont'd)

**Recordkeeping** Keep records of paid leave received or accrued and used for at least 1 year.

- 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](#)  
[Ch. 536, SB 209](#) (Nevada Legislature, June 9, 2021)  
[COVID-19 leave guidance](#) (NV Labor Commissioner's Office, March 11, 2020)  
[Advisory opinions](#) (Oct. 4 and Oct. 10, 2019)

## New Jersey earned sick leave

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

## New Jersey earned sick leave (cont'd)

- Family member**
- Child, grandchild, sibling, spouse, domestic partner, civil union partner, parent, grandparent
    - 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 *in loco parentis* 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**
- 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**
- Written documentation for leave lasting 3 or more consecutive scheduled workdays or for unforeseeable leave occurring during blackout period 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**
- Notice in each workplace or on intranet
  - Copy to each employee at hire and whenever requested (email permissible)

- Rights protected / retaliation**
- Employer may not:
    - 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.

## New Jersey earned sick leave (cont'd)

### Other key provisions

- 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.

### 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](#) (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 (effective July 1, 2022)

|   |  |
|---|--|
| <b>Covered employers</b>                    | All employers, except state government employers   |
| <b>Covered employees</b>                    | All employees working in New Mexico  |
| <b>Waiting period</b>                       | None; employees may use paid sick time as it accrues.  |
| <b>Accrual rate / Front-loading</b>         | <ul style="list-style-type: none"> <li>• Credit 1 hour of paid sick leave for every 30 hours worked.</li> <li>• Alternatively, front-load 64 hours at start of year.</li> </ul>  |
| <b>Accrual cap</b>                          | 64 hours per year  |
| <b>Rehired employees</b>                    | If employee rehired within 12 months, restore previously unused balance for immediate use.   |
| <b>Leave increments</b>                     | Smallest increment — not exceeding 1 hour — that payroll system uses to account for absences or work time  |
| <b>Usage cap</b>                            | 64 hours per year  |
| <b>Carryover and payout of unused leave</b> | <ul style="list-style-type: none"> <li>• Carryover up to 64 hours required, unless 64 hours front-loaded at start of year</li> <li>• Payout at separation not required</li> </ul>  |
| <b>Permitted uses</b>                       | <ul style="list-style-type: none"> <li>• Employee’s own or family member’s health needs, including preventive care, medical diagnosis, care or treatment</li> <li>• Issues arising from domestic violence, sexual violence, abuse or stalking</li> </ul>   |
| <b>Family member</b>                        | <ul style="list-style-type: none"> <li>• Child, parent, spouse or domestic partner                             <ul style="list-style-type: none"> <li>— 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>.</li> <li>— 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.</li> </ul> </li> <li>• Grandparent, grandchild, or sibling (biological, foster, adoptive or step-) of employee, spouse, or domestic partner</li> <li>• Anyone else related by blood or affinity whose close association with employee is equivalent to a family relationship.</li> </ul> |
| <b>Employee notice</b>                      | <ul style="list-style-type: none"> <li>• If leave is foreseeable, reasonable effort to provide advance notice and to schedule leave to avoid unduly disrupting employer operations is required.</li> <li>• If leave is unforeseeable, notice as soon as practicable is required.</li> </ul>  |

## New Mexico paid sick leave (cont'd)

|                                       |  |
|---------------------------------------|--|
| <b>Employee documentation</b>         | <ul style="list-style-type: none"><li>• <u>Verification</u> that leave was used for a covered purpose may be required.</li><li>• Written documentation may be required if:<ul style="list-style-type: none"><li>– Leave exceeds 24 consecutively scheduled work hours or 3 consecutively scheduled workdays.</li><li>– 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.</li></ul></li><li>• Fitness-for-duty certification before employee returns to work in certain industries with specific safety concerns may be required.</li><li>• Documentation revealing nature of illness or details of domestic violence may not be required.</li></ul> |
| <b>Employer disclosures</b>           | <ul style="list-style-type: none"><li>• Written notice of paid sick leave rights at time of hire</li><li>• Poster in conspicuous place in every workplace<ul style="list-style-type: none"><li>– Labor Relations Division of the Workforce Solutions Department will develop notice and poster.</li></ul></li><li>• Willful notice or recordkeeping violation each subject to \$250 penalty</li></ul>  |
| <b>Rights protected / retaliation</b> | Employer may not: <ul style="list-style-type: none"><li>• Condition paid sick leave on employee's finding replacement to work missed time.</li><li>• Retaliate or discriminate against employee for exercising leave rights.</li><li>• Count paid sick time as absence that triggers discipline, discharge, demotion, suspension or any other adverse action.</li></ul>  |
| <b>Recordkeeping</b>                  | Keep documentation of leave accrual and use for 48 months.   |
| <b>Other key provisions</b>           | <ul style="list-style-type: none"><li>• Penalties range from \$250 to \$500 for each instance of leave denied or uncompensated, retaliation, or employee misclassification.</li><li>• Local accrued paid sick leave laws (e.g., <u>Bernalillo County's paid time off ordinance</u>) are not preempted.</li></ul>   |
| <b>State resources</b>                | <p><u>2021 Ch. 131, HB 20</u> (NM legislature, April 8, 2021)</p> <p>NM Stat. Ann. § <u>50-17-1 et seq.</u></p> <p><u>Healthy Workplaces Act proposed rules</u> (Labor Relations Division, Jan. 20, 2022)</p> <p><u>Healthy Workplaces Act FAQs</u> (Labor Relations Division)</p> <p><u>Labor Relations Division website</u></p>  |
| <b>Law &amp; Policy resource</b>      | <p><u>New Mexico enacts paid sick leave law</u> (May 19, 2021)</p>   |

| <b>New York paid sick leave</b>             |  |
|---|--|
| <b>Covered employers</b>                    | All employers, except state and local government employers <ul style="list-style-type: none"> <li>• If more than 4 employees and net income exceeding \$1 million: Provide paid sick leave.</li> <li>• If 4 or fewer employees and net income up to \$1 million: Provide unpaid sick leave.</li> </ul>   |
| <b>Covered employees</b>                    | All employees working in New York, except those covered by a CBA entered into after the law's effective date of Sept. 30, 2020, that provides a comparable benefit and explicitly references the law   |
| <b>Waiting period</b>                       | None; employees may use sick leave as it accrues.  |
| <b>Accrual rate / Front-loading</b>         | <ul style="list-style-type: none"> <li>• Credit 1 hour of sick leave per 30 hours worked from first day of work.</li> <li>• Alternatively, front-load annual entitlement at start of benefit year.</li> </ul>  |
| <b>Accrual cap</b>                          | <ul style="list-style-type: none"> <li>• If 100 or more employees: 56 hours of sick leave per benefit year</li> <li>• If fewer than 100 employees: 40 hours of sick leave per benefit year</li> </ul>  |
| <b>Rehired employees</b>                    | Not addressed in the law or guidance   |
| <b>Leave increments</b>                     | Employer has discretion, but minimum increment must not exceed 4 hours.  |
| <b>Usage cap</b>                            | <ul style="list-style-type: none"> <li>• If 100 or more employees: 56 hours of sick leave per benefit year</li> <li>• If fewer than 100 employees: 40 hours of sick leave per benefit year</li> </ul>  |
| <b>Carryover and payout of unused leave</b> | <ul style="list-style-type: none"> <li>• Carryover required</li> <li>• Payout not required at separation</li> </ul>  |
| <b>Permitted uses</b>                       | <ul style="list-style-type: none"> <li>• Employee's own or family member's health needs, including preventive care, diagnosis, care or treatment</li> <li>• Need to access services or assistance because employee or family member has experienced domestic violence, sexual offense, stalking or human trafficking</li> </ul>  |
| <b>Family member</b>                        | <p>Child, spouse, domestic partner, parent, sibling, grandchild and grandparent, and the child or parent of employee's spouse or domestic partner</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Child includes biological, adopted or foster child; a legal ward; or a child for whom an employee stands <i>in loco parentis</i>.</li> </ul> |
| <b>Employee notice</b>                      | <ul style="list-style-type: none"> <li>• Oral or written request before using leave is required.</li> <li>• Notice and timing requirements are not specified in the law or rules.</li> </ul>   |
| <b>Employee documentation</b>               | <ul style="list-style-type: none"> <li>• Documentation (e.g., attestation from licensed medical provider or employee) for leave lasting 3 consecutive previously scheduled workdays or shifts may be required.</li> <li>• Confidential medical information or information relating to safe leave may not be required.</li> </ul>   |

## New York paid sick leave (cont'd)

|                             |  |
|-----------------------------|--|
| <b>Employer disclosures</b> | <ul style="list-style-type: none"><li>• Written notice at time of hire or worksite posting about restrictions, including limitations on leave increments</li><li>• 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</li></ul> |
|-----------------------------|--|

|                                       |  |
|---------------------------------------|--|
| <b>Rights protected / retaliation</b> | <p>Employer may not:</p> <ul style="list-style-type: none"><li>• Retaliate or discriminate against any employee for exercising sick leave rights.</li><li>• Condition use of sick leave on finding replacement for missed work.</li></ul> <p>Employer must:</p> <ul style="list-style-type: none"><li>• Restore employee to position held prior to any sick leave taken, with the same pay and other terms and conditions of employment.</li></ul> |
|---------------------------------------|--|

|                      |   |
|----------------------|---|
| <b>Recordkeeping</b> | Keep payroll records, including records of weekly sick leave accrued and used by each employee, for at least 6 years. |
|----------------------|---|

|                             |  |
|-----------------------------|--|
| <b>Other key provisions</b> | <ul style="list-style-type: none"><li>• Penalty of \$1,000–\$10,000 applies to each violation.</li><li>• Local paid sick leave laws or ordinances in effect when the state law enacted (e.g., <a href="#">New York City's</a> and <a href="#">Westchester County's Earned Sick Leave</a> and <a href="#">Paid Safe Time</a> ordinances) are not preempted.</li><li>• 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.</li></ul> |
|-----------------------------|--|

|                        |  |
|------------------------|--|
| <b>State resources</b> | <p>NY Lab. Law §§ <a href="#">196-B</a> and <a href="#">215</a><br/><a href="#">Paid sick leave regulations (NY Comp. Codes R. &amp; Regs. tit. 12, part 196)</a><br/><a href="#">Paid sick leave website (NY state government)</a><br/><a href="#">Paid sick leave FAQs (NY Labor Department, Feb. 4, 2022)</a></p> |
|------------------------|--|

|                                  |   |
|----------------------------------|---|
| <b>Law &amp; Policy resource</b> | <a href="#">New York passes paid sick leave mandate (April 9, 2020)</a> |
|----------------------------------|---|

## Oregon sick time

|   |   |
|---|---|
| <b>Covered employers</b>                    | <p>All employers, including state and local government employers</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• If smaller workforce: Provide unpaid sick time.</li> </ul>  |
| <b>Covered employees</b>                    | <p>All employees working in Oregon, except:</p> <ul style="list-style-type: none"> <li>• Participants in state or federal work training programs</li> <li>• Secondary or post-secondary students in a work-study program that provides financial assistance or vocational training</li> <li>• Railroad workers exempted under the federal Railroad Unemployment Insurance Act</li> <li>• Individuals employed by their parents, spouses or children</li> <li>• Individuals with substantial ownership interests in a company</li> <li>• <u>Certain union and home care workers</u></li> </ul> |
| <b>Waiting period</b>                       | 90 calendar days before use permitted for new hires   |
| <b>Accrual rate / Front-loading</b>         | <ul style="list-style-type: none"> <li>• Credit 1 hour of sick time for every 30 hours worked or 1-1/3 hours of sick time for every 40 hours worked.</li> <li>• Alternatively, front-load at least 40 hours at start of year.</li> </ul>  |
| <b>Accrual cap</b>                          | <ul style="list-style-type: none"> <li>• 40 hours per benefit year</li> <li>• Policy limiting total accruals to 80 hours permitted</li> </ul>   |
| <b>Rehired employees</b>                    | If employee rehired within 180 days, restore previously unused balance for immediate use.   |
| <b>Leave increments</b>                     | <ul style="list-style-type: none"> <li>• 1 hour or shorter, unless this would cause undue hardship to employer</li> <li>• 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</li> </ul>   |
| <b>Usage cap</b>                            | 40 hours per benefit year   |
| <b>Carryover and payout of unused leave</b> | <ul style="list-style-type: none"> <li>• Carryover up to 40 hours required, unless either of the following applies: <ul style="list-style-type: none"> <li>– Employee agrees to accept payout at year-end, and paid sick time is front-loaded at start of next year.</li> <li>– Employer has fewer than 10 Oregon employees and front-loads sick time at start of next year.</li> </ul> </li> <li>• Payout not required at separation</li> </ul>  |

## Oregon sick time (cont'd)

- 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 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's or family's presence in community would jeopardize health of others
  - Absences due to a public health emergency, 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 (cont'd)

### 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 website](#) (OR Bureau of Labor & Industries)

| <b>Rhode Island paid sick and safe leave</b> |   |
|--|---|
| <b>Covered employers</b>                     | All employers, except state and local government employers <ul style="list-style-type: none"> <li>• If 18 or more employees in Rhode Island: Provide paid sick and safe leave.</li> <li>• If fewer than 18 employees: Provide unpaid sick and safe leave.</li> </ul>  |
| <b>Covered employees</b>                     | All employees spending more time working in Rhode Island than any other state, except certain per diem licensed nurses  |
| <b>Waiting period</b>                        | Before use permitted for new hires: <ul style="list-style-type: none"> <li>• 90 calendar days for regular employee</li> <li>• 150 calendar days for seasonal employee</li> <li>• 180 calendar days for temporary employee</li> </ul>  |
| <b>Accrual rate / Front-loading</b>          | <ul style="list-style-type: none"> <li>• Credit 1 hour of paid sick leave for every 35 hours worked</li> <li>• Alternatively, front-load full year's entitlement at start of year, or provide unlimited sick and safe leave.                             <ul style="list-style-type: none"> <li>– 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.</li> </ul> </li> <li>• 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"> <li>– 37.5–40 hours per week: 8 hours per month for 5 months</li> <li>– 30 hours per week: 5 hours per month for 8 months</li> <li>– 24 hours per week: 4 hours per month for 10 months</li> <li>– 20 hours per week: 4 hours per month for 9 months</li> <li>– 16 hours per week: 3 hours per month for 10 months</li> <li>– 10 hours per week: 2 hours per month for 10 months</li> <li>– 5 hours per week: 1 hour per month for 10 months</li> </ul> </li> </ul> |
| <b>Accrual cap</b>                           | 40 hours per benefit year   |
| <b>Rehired employees</b>                     | If employee rehired within 135 days, restore previously unused balance for immediate use.   |
| <b>Leave increments</b>                      | 4 hours or smaller  |
| <b>Usage cap</b>                             | 40 hours per benefit year   |
| <b>Carryover and payout of unused leave</b>  | <ul style="list-style-type: none"> <li>• Carryover required, unless paid out at year-end and 40 hours front-loaded at start of next year</li> <li>• Payout not required at separation</li> </ul>  |
| <b>Permitted uses</b>                        | <ul style="list-style-type: none"> <li>• Employee's own or family member's health needs, including preventive care, medical diagnosis, care or treatment</li> <li>• Public health emergency, including one causing officials to close school or care facility of employee's child</li> <li>• Domestic violence, sexual violence, abuse, or stalking affecting employee or family member</li> </ul>  |

## Rhode Island paid sick and safe leave (cont'd)

- 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**
- Notice 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 (cont'd)

### 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)

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

## Vermont earned sick time (cont'd)

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

## Washington paid sick leave

**Covered employers**

- All employers, including state and local government employers
  - Special rules for transportation network companies begin Jan. 1, 2023 (see [2022 Ch. 281](#), HB 2076).

**Covered employees**

All employees working in Washington, except:

- 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 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**

- Credit 1 hour for every 40 hours worked.
- Alternatively, front-load expected annual accruals at start of year.

**Accrual cap** No cap

**Rehired employees**

If employee rehired within 12 months, restore previously unused balance.

- 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 cap

**Carryover and payout of unused leave**

- Carryover up to 40 hours required
- Payout of unused time in excess of 40 hours permitted
- Payout not required at separation

**Permitted uses**

- 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 (cont'd)

**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 (e.g., in Seattle, SeaTac and Tacoma) with more generous requirements are not preempted.

## Washington paid sick leave (cont'd)

**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)  
[Paid sick leave FAQs](#) (WA Department of Labor & Industries, Dec. 7, 2021)  
[Paid sick leave and COVID-19 common questions](#) (WA Department of Labor & Industries)

## Washington, DC, accrued sick and safe leave

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

## Washington, DC, accrued sick and safe leave (cont'd)

- 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 location in workplace
  - 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

- [States, cities tackle COVID-19 paid leave](#) (March 16, 2022)
- [2022 health law and policy outlook](#) (Feb. 24, 2022)
- [2022 state paid family and medical leave contributions and benefits](#) (Jan. 19, 2022)
- [Colorado high court bans use-it-or-lose-it vacation policies](#) (Nov. 30, 2021)
- [New Hampshire enacts voluntary paid family leave program](#) (July 15, 2021)



**Mercer (US) Inc.**  
1166 Avenue of the Americas  
New York, NY 10036  
[www.mercer.com](http://www.mercer.com)

*Note: Mercer is not engaged in the practice of law, accounting or medicine. Any commentary in this article does not constitute and is not a substitute for legal, tax or medical advice. Readers of this article should consult a legal, tax or medical expert for advice on those matters.*