

Paid Sick Leave Requirements

Per State for 2025

Understanding Paid Leave Types

Paid leave policies vary across states and municipalities, and it's essential to understand the distinctions between the different types of leave offered. Here's an overview of the primary categories of paid leave:

- **Paid Time Off (PTO):** A flexible policy that combines vacation, sick days, and personal days into one bank of time. Employees can use PTO for any reason without specifying the purpose. This approach provides flexibility but can create challenges for employers in tracking specific leave categories, especially when compliance with state or local laws is required.
- **Paid Sick Leave (PSL):** PSL is designated for short-term absences related to illness, medical appointments, or caring for a sick family member. Unlike PTO, PSL is often regulated by state and local laws, which outline rules for accrual, usage, and carryover. Compliance with these laws is critical for employers operating in multiple jurisdictions.
- **Paid Family and Medical Leave (PFML):** PFML offers extended leave for significant life events, such as the birth or adoption of a child or caring for a seriously ill family member. These programs are typically funded through employer and/or employee contributions and are subject to specific eligibility criteria under federal and state regulations. PFML requires careful planning to meet compliance standards.

Important Notes

- Additional regulations may apply. Information contained in this document is updated as of January 16, 2025, however, for the most accurate and up-to-date information, be sure to check your state's official government website, particularly for details about paid sick leave laws that may vary by location.
- This document is for reference only and is not intended as formal legal advice. Always consult local counsel and your organization's legal and accounting teams.

Paid Sick Leave (PSL) Updates in 2025

New & Updated PSL Laws Set to Take Effect This Year

Preparing for Compliance in 2025

Employers must stay informed about changes in state and local laws, as regulations differ in scope, eligibility, and requirements. By understanding these distinctions and implementing compliant policies, businesses can ensure they meet employee needs while avoiding penalties for non-compliance.

State	Paid Sick Leave Updates
Alaska	<ul style="list-style-type: none">• Effective Date: July 1, 2025• Overview: Employees will accrue one hour of Paid Sick and Safe Leave (PSSL) for every 30 hours worked.
Missouri	<ul style="list-style-type: none">• Effective Date: May 1, 2025• Overview: Employees will earn one hour of paid sick leave for every 30 hours worked.
Nebraska	<ul style="list-style-type: none">• Effective Date: October 1, 2025• Overview: Employees are entitled to accrue one hour of paid leave for every 30 hours worked.
Connecticut	<ul style="list-style-type: none">• Effective Date: January 1, 2025• Overview: Expanded coverage to nearly all occupations, excluding seasonal and temporary workers.<ul style="list-style-type: none">◦ Employee Thresholds:<ul style="list-style-type: none">▪ 25+ employees in 2025▪ 11+ employees in 2026▪ All employers by 2027
Delaware	<ul style="list-style-type: none">• Effective Date: January 1, 2025• Overview: Employees with at least one year of employment and 1,250 hours worked with a single employer will qualify for paid leave under Delaware Paid Leave programs.

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State	Paid Sick Leave Requirement
Arizona	<p>For employers with 15 or more employees:</p> <ul style="list-style-type: none"> • Employees earn 1 hour of paid sick leave for every 30 hours worked. • A maximum of 40 hours of paid sick leave can be used annually unless the employer permits a higher limit. <p>For employers with fewer than 15 employees:</p> <ul style="list-style-type: none"> • Employees earn 1 hour of paid sick leave for every 30 hours worked. • A maximum of 24 hours of paid sick leave can be used annually unless the employer allows a higher limit.
California	<p>California's Paid Sick Leave (PSL) policy requires employers to provide at least 40 hours annually, accrued at 1 hour per 30 hours worked or granted upfront at the year's start.</p> <ul style="list-style-type: none"> • San Diego, CA: Employers must provide employees with at least one hour of sick leave for every 30 hours worked, with a maximum accrual cap of 80 hours. • Los Angeles: Employees are entitled to up to 48 hours (6 days) of Paid Sick Leave (PSL) annually. • Berkeley: Employers with fewer than 25 employees must offer 48 hours of PSL per year, while those with 25 or more employees must provide 72 hours annually. • Emeryville: Businesses with 55 or fewer employees must offer 48 hours of PSL each year, while those with more than 55 employees are required to provide 72 hours annually. • Oakland: Employers with fewer than 10 employees must offer 40 hours of PSL per year, whereas businesses with 10 or more employees must provide 72 hours annually. • San Francisco: Companies with fewer than 10 employees must provide 48 hours of PSL annually, while those with 10 or more employees are required to offer 72 hours per year. • Santa Monica: Employers with fewer than 25 employees must provide 40 hours of PSL annually, and those with 25 or more employees must offer 72 hours per year.
Colorado	<p>Employers are required to offer at least 1 hour of paid leave for every 30 hours worked, up to a maximum of 48 hours annually.</p>

State	Paid Sick Leave Requirement
Connecticut	Employers with 50+ employees are required to offer up to 40 hours of paid sick time annually. Starting January 1, 2025, most employers with 25 or more employees will be required to offer paid sick leave. Beginning January 1, 2027, this requirement will extend to most employers with one or more employees.
District of Columbia	<ul style="list-style-type: none"> • 100 or more employees: <ul style="list-style-type: none"> ◦ Employees earn at least 1 hour of paid leave for every 37 hours worked, up to a maximum of 7 days per year. • 25–99 employees: <ul style="list-style-type: none"> ◦ Employees earn at least 1 hour of paid leave for every 43 hours worked, up to a maximum of 5 days per year. • 24 or fewer employees: <ul style="list-style-type: none"> ◦ Employees earn at least 1 hour of paid leave for every 87 hours worked, up to a maximum of 3 days per year.
Illinois	Illinois: Workers accrue one (1) hour of paid leave for every 40 hours worked.
	Cook County: Workers accrue one (1) hour of paid leave for every 40 hours worked.
	Chicago: Employees who work at least 80 hours for an employer in Chicago within a 120-day period are covered under the ordinance and eligible for both paid leave and paid sick leave. For every 35 hours worked, employees earn one hour of paid leave and one hour of paid sick leave.
Maine	Employers with more than 10 employees must provide one hour of paid leave for every 40 hours worked, allowing employees to accrue up to 40 hours of paid leave per year.
Maryland	Under Maryland's Healthy Working Families Act, employers with 15 or more employees must provide paid sick leave. Employees accrue at least one hour of paid sick leave for every 30 hours worked, up to a maximum of 40 hours annually.
	Montgomery County: Employees accrue one hour of leave for every 30 hours worked within the county, up to 56 hours per year.
	<ol style="list-style-type: none"> 1. Employers with 5 or more employees must provide paid leave. 2. Employers with fewer than 5 employees must offer 32 hours of paid leave and 24 hours of unpaid leave. 3. Employees may use up to 80 hours of leave annually.

State	Paid Sick Leave Requirement
Massachusetts	<p>Employers with 11 or more employees are required to provide paid sick leave to eligible workers. Employees accrue at least one hour of sick leave for every 30 hours worked, whether they are full-time or part-time, up to a maximum of 40 hours annually.</p>
Michigan	<p>Michigan Paid Medical Leave Act (MI PMLA) <i>(Currently in effect)</i></p> <ul style="list-style-type: none"> • Covered Employers: Applies to employers with 50 or more employees. • Eligible Employees: Covers all employees except: <ul style="list-style-type: none"> ◦ Collectively bargained employees. ◦ Employees working less than 25 hours per week on average during the previous calendar year. ◦ Employees exempt from overtime under the Fair Labor Standards Act (FLSA). • Accrual: Employees earn one hour of paid sick leave for every 35 hours worked, up to a maximum of 40 hours per year. <p>Michigan Earned Sick Time Act (MI ESTA) <i>(Effective February 21, 2025)</i></p> <ul style="list-style-type: none"> • Covered Employers: Applies to all employers with one or more employees. • Eligible Employees: Covers all employees except those employed by the United States government. • Accrual: <ul style="list-style-type: none"> ◦ Employers with more than 10 employees: <ul style="list-style-type: none"> ▪ Employees earn one hour of paid sick leave for every 30 hours worked, up to 72 hours annually. ◦ Employers with 10 or fewer employees (small businesses): <ul style="list-style-type: none"> ▪ Employees earn one hour of paid sick leave for every 30 hours worked, up to 40 hours annually. ▪ Employees who accrue more than 40 hours of earned sick leave in a calendar year can use an additional 32 hours of unpaid sick leave within the same year.
Minnesota	<ul style="list-style-type: none"> • Minnesota Statewide Law: Employers in Minnesota must provide employees with one hour of paid sick leave for every 30 hours worked, up to a maximum of 48 hours per year. • Minneapolis: Employers with 6 or more employees must provide one hour of sick and safe time (ESST) for every 30 hours worked, up to a maximum of 48 hours annually. • St. Paul: Under both the Minnesota state law and the St. Paul Ordinance, employees accrue one hour of ESST for every 30 hours worked. • Duluth: Employers with 5 or more employees are required to provide one hour of paid sick leave for every 50 hours worked, up to a maximum of 64 hours per year.

State	Paid Sick Leave Requirement
Nevada	<p>Nevada's paid sick leave law mandates that employers with 50 or more employees provide paid sick leave:</p> <ul style="list-style-type: none"> • Accrual Rate: Employees accrue 0.01923 hours of paid sick leave for every hour worked. • Accrual Cap: Employers may cap annual paid sick leave accrual at 40 hours per employee.
New Jersey	<p>Employees accrue one hour of earned sick leave for every 30 hours worked, up to a maximum of 40 hours per benefit year as required by employers.</p>
New Mexico	<p>New Mexico State: Employees accrue one hour of earned sick leave for every 30 hours worked, starting on their first day of employment. Up to 64 hours of unused earned sick leave can be carried over annually.</p> <p>Bernalillo County: Employees earn at least 56 hours of work annually. Employees accrue a minimum of one (1) hour of earned paid time off for every 32 hours worked. Employers may opt to offer a higher accrual rate or provide the full amount of earned paid time off upfront at the beginning of the year.</p>
New York	<p>Under New York law, employers have the option to provide sick leave upfront or allow employees to accrue it over time:</p> <ul style="list-style-type: none"> • Upfront Option: Employers may provide the full amount of required sick leave at the beginning of the calendar year or a defined 12-month period. • Accrual Option: Employees accrue one hour of sick leave for every 30 hours worked, up to the limits below: <p>Sick Leave Requirements Based on Employer Size:</p> <ol style="list-style-type: none"> 1. Employers with 100 or more employees: Must provide up to 56 hours of paid sick leave per calendar year. 2. Employers with 5 to 99 employees: Must provide up to 40 hours of paid sick leave per calendar year. 3. Employers with 4 or fewer employees: Must provide up to 40 hours of paid sick leave per calendar year. <p>Westchester County Sick Leave Policy</p> <ul style="list-style-type: none"> • Accrual Rate: Employees earn one hour of sick leave for every 30 hours worked. • Employer Coverage: Employers with five or more employees must comply with this law.

State	Paid Sick Leave Requirement
Oregon	<p>Under Oregon law, all workers are entitled to sick time.</p> <ul style="list-style-type: none"> • Paid Sick Time: Employees are eligible for paid sick time if their employer has: <ul style="list-style-type: none"> ◦ 10 or more employees statewide. ◦ 6 or more employees if the employer has a location in Portland. • Accrual Rate: Employees earn 1 hour of sick time for every 30 hours worked, up to a maximum of 40 hours per year. Employers also have the option to frontload at least 40 hours of sick time at the beginning of the year. • Eligibility: Employees can begin using their sick time after working for their employer for at least 90 days.
Pennsylvania	<p>Philadelphia</p> <ul style="list-style-type: none"> • Accrual Rate: Employees earn 1 hour of sick leave for every 40 hours worked, up to a maximum of 40 hours per calendar year. • Eligibility: Sick leave can be used after an employee has worked for at least 90 days. • Who Qualifies: <ul style="list-style-type: none"> ◦ Employers with 10 or more employees must provide paid sick leave. ◦ Employers with 9 or fewer employees must provide unpaid sick leave. <p>Allegheny County</p> <ul style="list-style-type: none"> • Paid Sick Leave Ordinance: Employers with 26 or more employees must notify workers of their entitlement to paid sick time. • Accrual Rate: Employees earn 1 hour of paid sick leave for every 35 hours worked. <p>City of Pittsburgh</p> <ul style="list-style-type: none"> • Accrual Rate: Employees earn 1 hour of paid sick leave for every 35 hours worked.
Rhode Island	<p>Employers with 18 or more employees are required to provide paid sick and safe leave. Eligible employees accrue 1 hour of sick leave for every 35 hours worked.</p>

State	Paid Sick Leave Requirement
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For government entities and higher education institutions:

Austin, TX Paid Sick Leave (PSL) Requirements

- **Employers with Fewer Than 5 Employees:**
 - **Accrual Rate:** Employees earn 1 hour of PSL for every 30 hours worked.
 - **Maximum Accrual and Rollover:** Up to 48 hours annually.
- **Employers with 6–14 Employees:**
 - **Accrual Rate:** Employees earn 1 hour of PSL for every 30 hours worked.
 - **Maximum Accrual and Rollover:** Up to 48 hours annually.
- **Employers with 15+ Employees:**
 - **Accrual Rate:** Employees earn 1 hour of PSL for every 30 hours worked.
 - **Maximum Accrual and Rollover:** Up to 64 hours annually.

Texas

Dallas, TX Requirements

- **Employers with Fewer Than 5 Employees:**
 - **Accrual Rate:** Employees earn 1 hour of PSL for every 30 hours worked.
 - **Maximum Accrual and Rollover:** Up to 48 hours annually.
- **Employers with 6–14 Employees:**
 - **Accrual Rate:** Employees earn 1 hour of PSL for every 30 hours worked.
 - **Maximum Accrual and Rollover:** Up to 48 hours annually.
- **Employers with 15+ Employees:**
 - **Accrual Rate:** Employees earn 1 hour of PSL for every 30 hours worked.
 - **Maximum Accrual and Rollover:** Up to 64 hours annually.

Vermont	Vermont's paid sick leave (PSL) law requires employers to provide up to 40 hours of paid sick leave annually, with employees accruing one hour for every 52 hours worked, including overtime.
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State	Paid Sick Leave Requirement
Washington	<p>Washington (state): Employers are required to provide paid sick leave, allowing employees to earn at least one hour of paid sick leave for every 40 hours worked.</p>
	<p>Seattle, WA</p> <ul style="list-style-type: none"> • Tier 1 (1–49 Employees): <ul style="list-style-type: none"> ◦ Accrual Rate: Employees earn 1 hour of PSST for every 40 hours worked. ◦ Carryover Limit: Up to 40 hours of unused PSST may be carried over to the next year. ◦ Carryover Limit for (50–249): Up to 56 hours of unused PSST may be carried over to the next year. • Tier 3 (250 or More Employees): <ul style="list-style-type: none"> ◦ Accrual Rate: Employees earn 1 hour of PSST for every 30 hours worked. ◦ Carryover Limit: Up to 72 hours of unused PSST may be carried over annually. For employers offering a Paid Time Off (PTO) policy, the carryover limit increases to 108 hours.
	<p>Tacoma, WA</p> <ul style="list-style-type: none"> • Employers with 1–249 Employees: <ul style="list-style-type: none"> ◦ Accrual Rate: Employees earn 1 hour of PSL for every 40 hours worked. • Employers with 250+ Employees: <ul style="list-style-type: none"> ◦ Accrual Rate: Employees earn 1 hour of PSL for every 30 hours worked.
Puerto Rico	<p>Employees accrue one day of paid sick leave for each month worked, up to a maximum of 12 days per year.</p> <p>This law applies to all employees except exempt administrators, executives, and professionals, with sick leave accrual beginning during the probationary period.</p>