

Statutory Update

November 14, 2025

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Paid Family and Medical Leave Updates

See the [table below](#) for the 2026 Paid Family and Medical Leave Rates, Benefits and Required Notices currently available.

California Paid Family Leave (CA PFL) – Care for a Designated Person (eff. 7/1/28)

Effective January 1, 2023 the California Family Rights Act (CFRA) and the state's Paid Sick Leave and Kin Care laws were [amended](#) to include a "designated person" as a covered family member for whom an employee may access leave to provide care.

On [October 13](#) the governor approved [SB590](#), similarly amending [California Paid Family Leave \(CA PFL\) \(UIC §3300-§3308\)](#).

Currently, CA PFL benefits may be claimed by an employee who needs time away from work to bond with a new child through birth, foster care or adoption; to participate in a [qualifying exigency](#); or to care for a child, spouse, domestic partner, parent, grandparent, grandchild, or sibling with a serious health condition.

Effective [July 1, 2028](#), family care benefits may also be claimed for an employee to [care for a designated person with a serious health condition](#).

- A "designated person" is defined as an individual related by blood or whose association with the individual is the equivalent of a family relationship.
- When an employee requests CA PFL benefits to care for a designated person for the first time, the employee will be required to:
 - 1) identify the designated person; and
 - 2) under penalty of perjury, attest to:
 - how they are related by blood to the designated person; or
 - how their association with the designated person is the equivalent of a family relationship.

Colorado Family and Medical Leave Insurance (CO FAMLI) – Regulations Updates (eff. 1/1/26)

Our [June 13 Update](#) included updates to the CO FAMLI regulations effective July 1, 2025. On [October 31](#) Colorado's Department of Labor and Employment (CDLE) [adopted](#) additional amendments effective [January 1, 2026](#). Notable changes are listed below (*note that this is not a full summary of the regulations or of the recent changes*).

See additional regulations updates regarding [end of year requirements](#) and [NICU leave beginning January 1, 2026](#) below.

Benefits and Employer Participation ([7 CCR 1107-3](#))

3.3.4 (new section) The My FAMLI+ portal, the My FAMLI+ Employer portal, and the contact information therein provided by employers, individuals electing coverage, and claimants are the official methods by which the Division communicates with such individuals and entities in order to deliver important benefits, premiums, and tax information. Employers, individuals electing coverage, and claimants must provide current accurate contact information to the Division, and must update that contact information to reflect any changes. Individuals are encouraged to contact the Division via telephone if they need assistance in updating information in either the My FAMLI+ or My FAMLI+ Employer portals. If the Division incurs any tax liability as a result of an employer's failure to register an account with My FAMLI+ Employer or to maintain accurate contact information within My FAMLI+ Employer, the Division may assess upon the employer a fee, per benefits payment to a covered individual, up to the amount of tax liability incurred for that benefits payment.

3.3.5 (new section) The Division may allow a third-party administrator to satisfy an employer's registration and wage reporting obligations without the employer's prior authorization if the Division determines that: (1) the third-party administrator is legitimate, active, and in good standing with the industry; (2) the third-party is acting within the authority granted to it by the employer; and (3) the third-party is acting on behalf of an employer in good standing. In making this determination, the Division may require the third-

party administrator to submit contract documents, Colorado Secretary of State filings, or any other necessary documentation.

3.5.14 (amendments in blue) A claimant is not eligible for paid family and medical leave benefits for continuous leave from an employer during any period for which they have already been awarded benefits on a separate claim for leave from that same employer. **However, a claimant may end a continuous leave claim for one qualifying reason early and begin any type of claim for another qualifying reason, regardless of whether they remain eligible for leave for the initial qualifying reason.**

3.6.8 (amendments in blue) Applications for benefits may be submitted using MyFAMILI+, the FAMILI Division's online system, by mail, or by email. Individuals are encouraged to contact the Division via telephone if they need assistance submitting an application.

3.7.2 (amendments in blue) In addition to displaying the program notice described by CRS §8-13.3-511, employers participating in the state plan must individually deliver the program notice to employees upon hiring or transfer to Colorado and, absent extenuating circumstances, within five days after either learning of an employee experiencing an event that triggers eligibility pursuant to CRS §8-13.3-504, or receiving from the employee a request for protected leave under other family and medical leave laws the Family and Medical Leave Act at 29 U.S.C. § 2601 et seq. The employer shall deliver the program notice to the employee in the first language spoken by the employee if the employer is aware of the first language spoken by the employee; otherwise, the employer shall deliver the program notice in the first language spoken by the employee, upon the employee's request.

Coordination of Benefits (7 CCR 1107-4)

4.2.7 (new section) An employer may require an employee to exhaust any available FAMILI leave as a condition to access short term disability benefits, long term disability benefits, or any other separate bank of leave for the purpose of family and medical leave. Whether an employer does require any such exhaustion is governed by the terms of the benefits policy. However, an employer cannot require the employee to exhaust available FAMILI leave or begin FAMILI leave as a condition to access leave that it is otherwise required to provide, like leave under the federal "Family and Medical Leave Act," paid sick leave mandated by the Colorado Healthy Families and Workplaces Act, or any other leave to which the employee is entitled under the terms of its policy.

4.7.3 (new section) If the employer and the employee mutually agree that the employee may use short-term disability benefits, long-term disability benefits, and benefits from a separate bank of time off solely for the purpose of paid family and medical leave as a supplement to FAMILI benefits, the same rights and requirements described in Section 4.5 of these rules shall apply.

4.7.4 (new section) No individual is required to apply for or exhaust short-term disability benefits, long-term disability benefits, or benefits from a separate bank of time off solely for the purpose of paid family and medical leave as a condition to access FAMILI benefits under either the state plan or an approved private plan. Any action by an employer, insurer, or leave administrator requiring behavior contrary to this rule is a violation of this rule and constitutes unlawful interference.

4.9.1 (amendments in blue) To allow for continuity of benefits for individuals covered under FAMILI or a private plan, when an employer changes plans, the previous plan is required to continue paying all leave (continuous, intermittent and reduced leave schedules) **with a benefit start date prior to the date an employer changes plans** through the duration previously approved or until a recertification is required, after which the claimant may reapply for benefits with their new plan. **The previous plan must also adjudicate and pay any approved claims submitted retroactively within the application and filing timeframes set forth in 7 CCR 1107-3, Section 3.6.** However, the previous plan does not have to **pay pre-approved claims that did not have a benefit start date before the change in plans, and does not have to** continue to pay benefits where the provisions of 7 CCR 1107-3, Section 3.4.1 provide for the termination of approved leave.

Private Plans (7 CCR 1107-5)

5.3.1 (amendment in blue) An employer may comply with the FAMLI Act by providing an approved private plan that provides all of the same rights, protections and benefits provided to employees by the FAMLI Act and its implementing regulations, including but not limited to:

...

F. Providing a wage replacement rate for all family and medical leave insurance benefits of at least the amount required by [CRS §8-13.3-506\(1\)\(a\)](#), and issuing payments no less frequently than required by [CRS §8-13.3-505\(2\)](#) (The first payment of benefits shall be made to an individual within two weeks after the claim is filed, and subsequent payments shall be made every two weeks thereafter.)

5.4.4 (amendment in blue) Approved private plans must take effect no earlier than sixty days after the date [the Division receives a complete private plan application](#) so that the Division has sufficient time to review the application, and the employer has sufficient time to provide notice.

5.5.3 (amendment in blue) For applications for self-insured private plans received by the Division on or after January 1, 2025, the employer must use the self-insurance private plan template approved by the FAMLI Division and published on its website. [If the Division makes changes to the self-insured private plan template, it will deliver an addendum to the employer with a self-insured private plan that shall function as an approved amendment to the previously approved self-insured private plan. An employer must incorporate the addendum into the self-insured private plan by the effective date provided in the addendum. If an employer needs to incorporate more than four \(4\) addendums to an approved self-insured private plan, the employer shall submit an amended private plan using the self-insured template approved by FAMLI, which will incorporate any previously approved addendums, to the Division for approval at least thirty \(30\) days prior to the required effective date of the restated self-insured private plan. Failure to amend a self-insured private plan template by the effective date provided by the Division may result in the involuntary withdrawal of private plan approval.](#)

5.5.7 (new section) The Division may deny a private plan application based on a record of prior noncompliance with federal or state laws or regulations by the legal entity, its owners, or its officers, where that record of prior noncompliance gives rise to a reasonable concern of future noncompliance with the FAMLI Act and its implementing regulations.

5.11 (amendment in blue) Private plans must provide a wage replacement rate for all family and medical leave insurance benefits of at least the amount required by 7 CCR 1107-3 Section 3.5. [Private plan benefits are not subject to Colorado income tax.](#)

District of Columbia Paid Family Leave (DC PFL) – Maximum Weekly Benefit Increase (eff. 10/1/25)

Our [August 18 Update](#) included notice of the increase to the state minimum wage, impacting DC PFL benefit calculations beginning July 1. The Department of Employment Services has since confirmed that the maximum weekly DC PFL benefit increased from \$1,153 to [\\$1,190](#). The increase was effective [October 1, 2025](#), and applies to leave periods beginning on or after [September 28, 2025](#).

The [DC PFL Benefits Calculator](#) has been updated to reflect the new maximum.

This information is also reflected in the “PFML Rates, Benefits & Required Notices” table [below](#).

Maine Paid Family and Medical Leave (ME PFML) – Updated Resources

Our [August 18 Update](#) included recent amendments to the ME PFML law and updates to information posted by the Maine Department of Labor in preparation for the payment of [benefits beginning May 1, 2026](#).

The MDOL has continued to refresh the tools and resources on the [ME PFML webpage](#); recent updates include:

- A [webinar](#) regarding an [overview of private plans](#) for insurance brokers and producers was held on September 25. The [recording](#) is now available under Employer Resources.
- Additions to the [Frequently Asked Questions](#) documents for Employers and for Employees:
 - The [Employee FAQ](#) were updated to provide information about:
 - The 7-day waiting period for benefits (once per benefit year);
 - Programs that may reduce ME PFML benefits; and
 - Use of PTO while receiving ME PFML benefits.
 - The [Employer FAQ](#) were updated to provide information about:
 - Employer responsibilities upon notice of an employee's claim being filed;
 - The interaction of ME PFML, ME FMLA and federal FMLA;
 - Use of PTO while an employee is receiving ME PFML benefits; and
 - Programs that may reduce ME PFML benefits.

Employers are encouraged to monitor developments on the [ME PFML webpage](#), and to sign up for the “Get Notified!” list for updates.

Employers wishing to offer ME PFML benefits through a [private plan](#) may apply through the [Maine Paid Leave Contributions Portal](#). A few reminders:

- Applications must be submitted for each FEIN with employees working in Maine, and are accepted on a rolling basis.
- Applications must be accompanied by a \$250 application fee for review of the application, and an additional \$250 administrative reimbursement fee if the application is approved. Employers applying for a self-insured plan must also furnish a surety bond.
- Prior to May 1, 2026 approved applications submitted less than 30 days prior to the end of the quarter will be effective the first day of the quarter following when the application was submitted. Applications approved after May 1, 2026 will be effective the first day of the month following the approval.
- Employees covered by a private plan may not be charged at a higher rate than the state program rate.
- Plan approvals are valid for a period of three years.
- While employers with private plans are exempt from remitting contributions to the state, quarterly wage reporting is still required. Annual claims reporting will also be required, and will be due by July 31 each year.

See also the “PFML Rates, Benefits & Required Notices” table [below](#).

Accrued Paid Leave Updates

Alaska Paid Sick Leave – Final Regulations (eff. 9/25/25)

Beginning [July 1, 2025](#) employees working in Alaska are eligible to accrue [1 hour](#) of paid sick leave for every [30 hours](#) worked, to up to [56 hours](#) per year ([40 hours](#) for employees of employers with fewer than 15 employees). Accrued time may be used for reasons associated with the employee's or a covered family member's health or safety.

See our [December 20, 2024 Update](#) for a full summary of the law, and our [June 13, 2025 Update](#) for the most recent coverage.

Last month Alaska's Department of Labor and Workforce Development (DOLWD) posted final regulations. The regulations and updated [FAQ](#) include the clarifications below.

Calculation of Employer Size for Accrual and Use Maximums

- *Per the [FAQ](#):* Employers must use a Full Time Equivalent (FTE) calculation for the previous calendar year to determine employer size. All hours worked by part-time, full-time, or seasonal employees must be included in the FTE calculation.
- Employers may calculate the number of Full-Time Equivalents (FTEs) employed during the previous calendar year by adding the total number of hours worked by all part time and full-time employees during the calendar year and dividing the sum by the maximum amount of regular hours for a full-time employee during the time period.
- If a business did not operate in the previous calendar year, the employer may use the actual count of current employees or the average number of employees during the previous months of operation in the current year, whichever is greater.

Note: Due to the FAQ reference to "small employers" it may be safe to assume that the accrual and use maximums are based on an employer's total headcount, not just the count of employees in Alaska.

Accrual Year

- Unless an employer has elected to frontload sick leave (see below), an employer must establish a consecutive 52-week period for purposes of calculating an employee's annual accrual of sick leave.
- If an employer does not specify an accrual year, an employee will accrue sick leave on a calendar year basis.

Frontloading Time in Lieu of Accrual

- An employer may provide an [annual reoccurring lump-sum of sick leave instead of yearly accrual](#) by assigning the minimum number of annual sick time hours required to an employee ([56 hours](#) for employers with 15 or more employees) and making those hours available:
 - as soon as the employee becomes eligible to use sick time (*employees may use time as it is accrued*); and
 - on the first day of each subsequent year the employee is employed by the employer.
- An employer who frontloads sick leave is [not required to carry over sick leave to the following year](#).
- An employer may [prorate](#) the amount of annual sick leave assigned to an employee employed less than a year.
- If an employer frontloads sick time, the employer must assign to a full-time employee the minimum amount of annual sick leave ([56 hours](#)) and to a regular [part-time employee](#) not less than the calculated amount of [sick leave that the employee would accrue in a year](#) based on the employee's normally scheduled hours. An employer may assign to an irregular part-time employee an amount of sick time based on the employee's average past hours worked.
 - An employer must increase the assigned sick leave of a part-time employee who would be entitled to accrue more sick leave than the employer assigns to them, based on the number of hours the employee actually works in a year.

Existing Policies

- Paid time off provided to an employee through an employer's paid leave or paid time off policy satisfies the requirement to provide paid sick leave under this law if:
 - 1) the policy meets the requirements under AS 23.10.066 (*accrual rate, accrual and use maximums, carryover, and rehire provisions*);
 - 2) the employer notifies the employee that the company policy will be utilized to meet paid sick leave requirements;
 - 3) paid time off accrues at a rate of not less than one hour for every 30 hours worked as an employee; and
 - 4) an employee may utilize accrued paid time off in the bank on the same terms for the purposes authorized under AS 23.10.067 (*reasons for use, minimum increment, requests for documentation, protection from retaliation*)
- An employer is not required to provide additional paid time off or paid sick leave to an employee if the employee used the accrued paid time off for a purpose other than one authorized under AS 23.10.067; and the employer's policy meets the requirements noted above and as outlined in the regulations.
- Nothing in the law prohibits an employer from having a written policy that prohibits leave without pay and that automatically deducts accrued hours from the employee's paid time-off bank.
- If an employer provides an employee paid time-off or sick leave hours in excess of the minimum yearly allotment, the excess hours are not subject to the provisions of this law.
- References to a "paid leave" or "paid time off" policy mean a program by an employer that combines more than one type of leave, including paid sick leave, into one bank of leave.

See also [FAQ #15-16](#)

Cash Out of Unused Time

- An employer may have a written policy that allows an employee to cash out the employee's accrued sick leave during the course of the employee's employment or if the employee separates from employment if:
 - 1) the employee is given the option to:
 - a) take the cash payment instead of rolling over the yearly accrual; or
 - b) maintain the sick leave balance in case the employee returns to employment within six months of separation; and
 - 2) the employee acknowledges and voluntarily accepts the cash-out of sick leave in writing.
- The employer's full obligation of the sick leave requirement is met if the employee voluntarily accepts the cash-out of sick leave.

Rate of Pay

- An employee who uses sick leave will be paid at the employee's regular rate of pay as set out under 8 AAC 15.100 or the applicable minimum wage rate, whichever is greater
- If an employee uses sick leave for a shift that is defined by business needs rather than a set number of hours or for another shift of indeterminate length, the employer may determine the amount of sick leave used by the employee based on a reasonable calculation. An employer must apply a consistent methodology to calculate the normal hourly compensation of similarly situated employees, including
 - 1) the number of hours worked by a replacement employee in the same shift or a similarly situated employee who works the same shift or who has worked a similar shift in the past; or
 - 2) the average number of daily hours the employee has worked for the last 30 days.

Notice to Employer

- An employer may specify in its sick leave policy the amount of reasonable advance notice required when an employee requests sick leave for a pre-scheduled medical appointment or other foreseeable absence, if the employer has provided the sick leave policy to the employee. An employer may not require more than 10 calendar days' advance notice for a foreseeable absence.

- An employer's advance notice policy may require an [employee to make a reasonable attempt](#) to not schedule a medical appointment during peak business hours, when work is time-sensitive, or when a mandatory meeting is scheduled if the employee's absence would [unduly disrupt business operations](#).
 - An employer may [discipline an employee](#) if the employee fails to provide reasonable advance notice and may [deny an employee's sick leave request](#) if the employee does not make a reasonable effort to schedule leave as set out as described above.
- An [employee must inform the employer of a change in the expected duration](#) of the sick leave as soon as possible.
- If an employee requires an [unforeseen absence](#), the employee must notify the employer [before the start of the employee's shift or as soon as is possible](#), depending on the circumstances
- An employer [may not discipline an employee or deny sick leave](#) to an employee for
 - 1) using sick leave in accordance with the employer's written sick leave policy; or
 - 2) violating the employer's sick leave policy if the employer has not provided the employee with a copy of the written sick leave policy.

Requests for Documentation

- If an employee uses sick leave for [more than three consecutive scheduled workdays](#), an employer may require the employee to provide [reasonable documentation](#) to verify the employee's need for the sick leave *if* the employer has included the verification requirement in the employer's sick leave policy and has provided the sick leave policy to the employee.
- An employer [may not require the verification to explain the nature of the employee's illness](#) or details related to domestic violence, sexual assault, harassment, or stalking that necessitated the employee's use of sick leave.
- [Days that an employee is not scheduled to work are not included](#) in the calculation of three consecutive scheduled workdays. If an employer has requested verification of an employee's use of sick leave the employer is not required to pay sick leave until the employee has provided the requested verification.

Notice to Employees

- Upon [commencement of employment](#), employers must [notify each employee in writing](#) of the following policies or procedures relating to the use or accrual of sick leave:
 - the employee's entitlement to paid sick leave when employment begins;
 - the rate at which the employee will accrue paid sick leave;
 - the authorized purposes under which the employee may use paid sick leave;
 - the employer's intention to use a paid time-off program to meet the law's requirements, if applicable;
 - other reasonable notice or verification requirements for the employee when using paid sick leave; and
 - notice that retaliation by the employer for the employee's lawful use of paid sick leave and other rights provided under the law is prohibited.
- An employer may comply with this requirement by:
 - 1) [distributing the notice to each employee personally](#), by mail, by electronic mail, or by including the notice in an employee's paycheck;
 - 2) [incorporating the notice into a handbook or manual](#) made available to employees, whether in a print or electronic format; *or*
 - 3) [posting the written notice](#) in a conspicuous and accessible location in each workplace of the employer.
- Also, per the [FAQ](#):

To satisfy the written notice requirement, do employers have to provide employees with their exact accrual rate or does a table that lists multiple accrual rates based on tenure suffice?

Transmission of the written notice through a handbook or manual is allowed. Accrual rates that are displayed as a table instead of a fixed number would satisfy the requirement if they meet the law's accrual requirements.

The model notice is located on the [AK DOL's Employment-Related Posters webpage](#) (see #9).

IMPORTANT NOTE:

The regulations add that the existing [earning statement requirements](#) outlined in [8 AAC 15.160\(h\)](#) must also include:

- 1) [sick leave used](#) by the employee in the accrual year (see [Accrual Year above](#)); and
- 2) the employee's [sick leave balance](#).

This is also addressed in the [FAQ](#):

How should employers maintain their records to ensure they demonstrate compliance when they have a combined PTO and sick leave plan?

The recordkeeping requirements of [8 AAC 15.160\(h\)](#) mandate that the sick leave used in the accrual year and the sick leave balance be included in statements of earnings and deductions. In instances where an employer combines sick leave with another paid leave program, the employer has satisfied the requirement if the statement of earnings shows the paid leave used in the accrual year and the leave balance.

California Paid Sick Leave – Amendments (eff. 10/1/25 and 1/1/26)

Prior to January 1, 2025 California's accrued paid leave law, the [Healthy Workplaces, Healthy Families Act](#), ([CLC §245-§249](#)) provided that accrued time may be used if the employee was the victim of domestic violence, sexual assault or stalking. Effective [January 1, 2025](#) this reason was amended by [AB2499](#) so that time may be used if the [employee or a covered family member](#) is a victim of the broader "[qualifying act of violence](#)". When that amendment was made, the law's reference was redirected from sections of the Labor Code (§230 and §230.1) to a new section of the Government Code (§12945.8). See our [October 28, 2024 Update](#) for more detail on those changes.

On [October 1](#) the governor approved [AB406](#), which amends the state's anti-discrimination laws* and reinstates CLC §230 and §230.1 until January 1, 2035. With this, the language in [§246.5\(a\)\(2\)](#) of the paid sick leave law was updated effective immediately to reflect that:

(a) Upon the oral or written request of an employee, an employer shall provide paid sick days for the following purposes:

- 1) Diagnosis, care, or treatment of an existing health condition of, or preventive care for, an employee or an employee's family member.
- 2) (A) For leave taken or requested [on or before December 31, 2024](#), for a purpose described in [§230\(c\)](#) or [§230.1\(a\)](#) of the Labor Code*.
(B) For leave taken or requested [on or after January 1, 2025](#), for a purpose described in [§12945.8](#) of the Government Code, (a)(1)-(a)(3) or (b)*.
(C) For leave taken or requested [on or after January 1, 2026](#), for a purpose described in [§12945.8](#) of the Government Code, (a)(4)*.
- 3) For an employee who is an agricultural employee, as defined in Section 9110, who works outside and who is entitled to paid sick days under this article, to avoid smoke, heat, or flooding conditions created by a local or state emergency, including, but not limited to, when the employee's worksite is closed due to the smoke, heat, or flooding conditions.

* See a summary of the anti-discrimination law changes and description of these sections [below](#).

Maine Earned Paid Leave – Clarification on Carryover of Frontloaded Time (eff. 9/24/25)

Our [August 18 Update](#) included note of a change to Maine's [Earned Paid Leave law](#) made by via [LD55](#). Effective September 24 the amendment removed the 40-hour carryover + accrual limitation that was in place, so that employees may still accrue up to 40 hours in a year regardless of how many hours were carried forward from the previous year.

At the time it wasn't clear whether this change would affect [employers who frontload](#) 40 hours of paid time at the beginning of each year – with the carryover + accrual limit they were not required to permit employees to carry over any unused time from one year to the next. Recently updated [Rollover of Unused Earned Paid Leave FAQ](#) clarify that [carryover is required even if time is frontloaded](#):

Is an employer that front-loads Earned Paid Leave obligated to roll-over unused leave?

Yes. Accrued and unused hours of Earned Paid Leave from the previous year must be available for use by an employee in the year of employment immediately following the previous year.

Employers are advised to amend their carryover policy language and practices if needed. Also, as the [worksites poster](#) doesn't currently touch on carryover, an updated version may not be released. The poster may be found on the [Labor Posters webpage](#) under "Regulation of Employment Posters".

Minneapolis, MN Sick and Safe Time – Amendments (eff. 12/31/25)

On [September 17](#) the mayor of Minneapolis approved [Ordinance No. 2025-041](#), which amends the city's accrued paid leave law to closely resemble the [statewide law](#) effective [December 31, 2025](#) (*the state law was also recently amended; see our [August 18 Update](#) for details*).

Below is a comparison of Minneapolis' current and amended law.

Minneapolis Sick and Safe Time <i>Minneapolis Code of Ordinances Tit. 2, Ch. 40, Art. I-III</i>		
	Current	Effective December 31, 2025
Covered Employers	<p>All employers, including the City of Minneapolis</p> <p><i>Employers with 6 or more employees nationwide must provide paid time; employers with 5 or fewer employees must allow for unpaid time.</i></p> <p>Excludes the United States government, the State of Minnesota, and any county or local government (except the city)</p>	<p>All employers, including the City of Minneapolis</p> <p><i>Employers of all sizes must provide paid time</i></p> <p>Excludes the United States government, the State of Minnesota, and any county or local government (except the city)</p>
Covered Employees	<p>All employees working within the geographic boundaries of Minneapolis for at least 80 hours per year</p> <p>Excludes:</p> <ul style="list-style-type: none"> • independent contractors • employees classified as extended employment program workers as and participating in the extended employment program (MN Stat. §268A.15) 	<p>All employees <i>anticipated by the employer to work</i> within the geographic boundaries of Minneapolis at least 80 hours per year</p> <p>Excludes:</p> <ul style="list-style-type: none"> • independent contractors • <i>volunteer or paid on-call firefighters</i> • <i>volunteer ambulance attendants (as defined)</i> • <i>paid on-call ambulance service personnel (as defined)</i> • <i>individuals serving as an elected official of the city</i>

Minneapolis Sick and Safe Time <i>Minneapolis Code of Ordinances Tit. 2, Ch. 40, Art. I-III</i>		
	Current	Effective December 31, 2025
Existing Policies	<ul style="list-style-type: none"> Nothing in this law should be construed to discourage employers from adopting or retaining other leave policies, including accrued sick and safe time policies, that provide for greater accrual or use by employees of sick and safe time or that extends other protections to employees. Employers who provide their employees sick and safe time under a paid time off policy or other paid leave policy that is sufficient to meet the accrual requirements for sick and safe time under §40.210 and may be used by the employee for the same purposes and under the same conditions as sick and safe time under §40.220 are not required to provide additional sick and safe time. 	<ul style="list-style-type: none"> reference to extended employment program workers removed Nothing in this law should be construed to discourage employers from adopting or retaining other leave policies, including accrued sick and safe time policies, that provide for greater accrual or use by employees of sick and safe time or that extends other protections to employees. Employers who provide their employees sick and safe time under a paid time off policy or other paid leave policy that may be used for the same purposes and under the same conditions as MCO §40.10 through §40.310 (as amended), and that meets or exceeds, and does not otherwise conflict with, the minimum standards and requirements provided, are not required to provide additional sick and safe time. All paid time off and other paid leave made available to an employee by an employer in excess of the minimum amount required in §40.200 (accrual rate, maximums and carryover, as amended) for absences from work due to personal illness or injury, but not including short-term or long-term disability or other salary continuation benefits, must meet or exceed the minimum standards and requirements provided in MCO §40.10 through §40.310 (as amended) except for §40.200. Nothing in this law should be construed to preempt, limit, or otherwise affect the applicability of any other law, regulation, requirement, policy, or standard that provides for a greater amount, accrual, or use by employees of paid sick and safe time or that extends other protections to employees.
Collective Bargaining Agreements	<ul style="list-style-type: none"> Through the collective bargaining process, employers and represented workers can develop alternative means of meeting the policy goals underlying the paid leave requirements established by this ordinance. 	<ul style="list-style-type: none"> For employment covered by collective bargaining agreements, the amendments made by Ordinance No. 2025-041 only apply to collective bargaining agreements with an effective date after October 1, 2025.

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	<ul style="list-style-type: none"> Nothing in this chapter should be construed to limit the right of parties to a collective bargaining agreement to bargain and agree with respect to earned sick and safe time policies or to diminish the obligation of an employer to comply with any contract, collective bargaining agreement, or any employment benefit program or plan that meets or exceeds, and does not otherwise conflict with, the minimum standards and requirements provided in this section The provisions of this chapter may be waived by a collective bargaining agreement with a bona fide building and construction trades labor organization that has established itself as the collective bargaining representative for the affected building and construction industry employees, provided that for such waiver to be valid, it shall explicitly reference either this law (MCO §40.10-§40.310, as amended) or MN Stat. §181.9445-§181.9448 (State ESST) and clearly and unambiguously waive application of the laws to such employees. The requirements of §40.220 (<i>advance notice and documentation, as amended</i>) may be waived for paid leave made available to an employee for absences from work in excess of the minimum amount required in §40.200 through a collective bargaining agreement with a labor organization that has established itself as the collective bargaining representative for the employees, provided that for such waiver to be valid, it shall explicitly reference either this law (MCO §40.10-§40.310, as amended) or MN Stat. §181.9447, Subd. 3 (State ESST), and clearly and unambiguously waive application of that subdivision to such employees. <p>See also footnote in “Reasons for Leave” section below.</p>	
Leave Entitlement / Accrual Rate	<ul style="list-style-type: none"> Beginning commencement of employment, employees accrue 1 hour of paid time for every 30 hours worked within the geographic boundaries of the city. 	<ul style="list-style-type: none"> Beginning commencement of employment, employees accrue 1 hour of paid time for every 30 hours worked within the geographic boundaries of the city.

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	<p>Exempt employees are deemed to work 40 hours in each work week for purposes of accruing time, except that such an employee whose normal work week is less than 40 hours will accrue time based upon their normal work week.</p> <ul style="list-style-type: none"> Time accrues only in 1-hour increments. Employees may accrue up to 48 hours of time per year, unless the employer agrees to a higher amount. <p><i>A “year” is defined as a regular and consecutive twelve-month period as determined by the employer and may be based on an employee’s employment anniversary date.</i></p> <ul style="list-style-type: none"> Frontloading: In lieu of accrual, an employer may satisfy the law’s requirements by: <ol style="list-style-type: none"> providing at least 48 hours of sick and safe time following the initial 90 days of employment for use by the employee during the first year; and providing at least 80 hours of sick and safe time beginning each subsequent year. An employer may, but is not required to, advance sick and safe time to an employee prior to accrual by such employee. 	<p>Exempt employees are deemed to work 40 hours in each work week for purposes of accruing time, except that such an employee whose normal work week is less than 40 hours will accrue time based upon their normal work week.</p> <ul style="list-style-type: none"> Reference to hourly increments removed (i.e., time may accrue in smaller increments). Employees may accrue up to 48 hours of time per year, unless the employer agrees to a higher amount. <p><i>A “year” is defined as a regular and consecutive twelve-month period as determined by the employer and clearly communicated to each employee of that employer.</i></p> <ul style="list-style-type: none"> Frontloading: section at left removed; however, frontloading is still permitted - see added conditions in “Carryover” section below. An employer may, but is not required to, advance sick and safe time to an employee prior to accrual by such employee. An employer is permitted to advance earned sick and safe time to an employee based on the number of hours the employee is anticipated to work for the remaining portion of an accrual year. If the advanced amount is less than the amount the employee would have accrued based on the actual hours worked, the employer must provide additional earned sick and safe time to make up the difference.
Reasons for Use	<p>Available time may be used:</p> <ol style="list-style-type: none"> for the employee’s need for medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition, or for preventive care; to care for a covered family member who needs medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition, or preventive care; for safe leave and needs associated with domestic abuse, sexual assault, or stalking of the employee or employee’s family member; 	<p>Available time may be used:</p> <ol style="list-style-type: none"> for the employee’s need for medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition, for preventive care, or to make arrangements for or to attend funeral services or a memorial, or address financial or legal matters that arise after the death of a family member; to care for a covered family member who needs medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition, or preventive care;

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<p>4) the closure of the employee's place of business by order of a public official to limit exposure to an infectious agent, biological toxin or hazardous material or other public health emergency;</p> <p>5) to care for a family member whose school or place of care has been closed</p> <ul style="list-style-type: none"> a) by order of a public official to limit exposure to an infectious agent, biological toxin or hazardous material or other public health emergency; b) due to inclement weather, loss of power, loss of heating, loss of water, or other unexpected closure. 	<p>3) for safe leave and needs associated with domestic abuse, sexual assault, or stalking of the employee or employee's family member;</p> <p>4) the closure of the employee's place of business due to weather or other public emergency or an employee's need to care for a family member whose school or place of care has been closed due to weather or other public emergency*;</p> <p>5) the employee's inability to work or telework because the employee is</p> <ul style="list-style-type: none"> a) prohibited from working by the employer due to health concerns related to the potential transmission of a communicable illness related to a public emergency; or b) seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, a communicable disease related to a public emergency and such employee has been exposed to a communicable disease or the employee's employer has requested a test or diagnosis. <p>6) when it has been determined by the health authorities having jurisdiction or by a health care professional that the presence of the employee or family member in the community would jeopardize the health of others because of the exposure of the employee or family member to a communicable disease, whether or not the employee or family member has actually contracted the communicable disease.</p>

* *An employee may not use time for reason #4 if:*

- 1) *their preassigned or foreseeable work duties would require the employee to respond to the public emergency or weather event;*
- 2) *the employee is a firefighter, a peace officer subject to licensure under MN Stat. §626.84-§626.863, a 911 telecommunicator, a guard at a correctional facility, or a public employee holding a commercial driver's license; and*
- 3) *one of the following applies:*

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		<ul style="list-style-type: none"> the employee is represented by an exclusive representative under <u>MN. Stat. §179A.03, Subd. 8</u> and the collective bargaining agreement or memorandum of understanding governing the employee's position explicitly references <u>MCO §40.220(b)(4)</u> (as amended) or <u>MN Stat. §181.9447, Subd. 1(4)</u>, and clearly and unambiguously waives application of that section for the employee's position; or the employee is not represented by an exclusive representative, the employee is needed for the employer to maintain minimum staffing requirements, and the employer has a written policy explicitly referencing <u>MCO §40.220(b)(4)</u> (as amended) or <u>MN Stat. §181.9447, Subd. 1(4)</u> that is provided to such employees in a manner that meets the requirements of other sick and safe time notices under law.
Covered Family Members	<ul style="list-style-type: none"> child (biological, step-, adopted, foster, adult, legal ward) spouse or registered domestic partner parent (biological, step-, in-law, guardian) sibling grandparent grandchild member of the employee's household 	<ul style="list-style-type: none"> child (biological, step-, adopted, foster, adult, legal ward, in loco parentis, in-law, sibling's child) spouse or registered domestic partner parent (biological, step-, in-law, guardian, foster, adoptive, in loco parentis) sibling (biological, step-, foster, in-law) grandparent (biological, step-) grandchild (biological, step-, foster) parent's sibling member of the employee's household any family member listed above of the employee's spouse or registered domestic partner any other individual related by blood or whose close association with the employee is the equivalent of a family relationship up to one individual annually designated by the employee
Use	<ul style="list-style-type: none"> Employees are entitled to use accrued sick and safe time beginning 90 calendar days following 	<ul style="list-style-type: none"> Employees are entitled to use sick and safe time as it is accrued.

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<p>commencement of employment, after which time may be used as it is accrued.</p> <ul style="list-style-type: none"> Time may be used in increments consistent with current payroll practices as defined by industry standards or existing employer policies, provided such increment is not more than 4 hours. If the need for use is foreseeable, an employer may require advance notice of the intention to use sick and safe time, not to exceed 7 days. If the need is not foreseeable, an employer may require an employee to give notice of the need for sick and safe time as soon as practicable. An employer is only <i>required</i> to allow an employee to use time when the employee is scheduled to perform work within the geographic boundaries of the city. An employer <i>may</i> allow use of accrued time when an employee is scheduled to perform work for the employer outside of the city. <ul style="list-style-type: none"> A health care provider may only use sick and safe time when they have been scheduled to work. A health care provider has not been scheduled to work for shifts for which the health care provider chooses to call in and request a shift occurring within 24 hours, or for shifts for which the health care provider has only been asked to remain available or on call, unless the health care provider has been asked to remain on the employer's premises. An employer may require reasonable documentation that sick and safe time is being used for a qualifying reason for absences of more than 3 consecutive days. <ul style="list-style-type: none"> medical information regarding an employee or an employee's family member or information pertaining to domestic abuse, sexual assault, or stalking of an employee or an employee's family member must be treated as confidential and not disclosed except with permission of the employee, when ordered by a court or administrative agency, or when otherwise required by federal or state law. 	<ul style="list-style-type: none"> Time may be used in the same increment of time for which employees are paid, provided an employer is not required to provide leave in less than 15-minute increments, nor can the employer require use of time in more than 4-hour increments. If the need for use is foreseeable, an employer may require advance notice of the intention to use sick and safe time, not to exceed 7 days. If the need is not foreseeable, an employer may require an employee to give notice of the need for sick and safe time as soon as reasonably required by the employer. <ul style="list-style-type: none"> An employer that requires notice of an employee's need to use time must have a written policy containing reasonable procedures for employees to provide notice, and must provide a written copy of the policy to employees. If a copy of the written policy is not provided to an employee, use of time may not be denied for failure to provide notice. An employer is only <i>required</i> to allow an employee to use time when the employee is scheduled to perform work within the geographic boundaries of the city. An employer <i>may</i> allow use of accrued time when an employee is scheduled to perform work for the employer outside of the city. <p><i>Health care provider entry removed.</i></p> An employer may require reasonable documentation that sick and safe time is being used for a qualifying reason for absences of more than 2 consecutive scheduled work days. <ul style="list-style-type: none"> Any documentation received by an employer must be treated as confidential and not disclosed except with permission of the employee, when ordered by a court or administrative agency, or when otherwise required by federal or state law. Medical records of the employee or a family member must be maintained separately from personnel files and, at the request

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	<p>or when otherwise required by federal or state law</p> <ul style="list-style-type: none"> An employer may not require, as a condition of an employee's using sick and safe time, that the employee seek or find a replacement worker to cover the hours during which the employee uses sick and safe time. An employer may, but is not required to, establish a policy whereby employees may: <ul style="list-style-type: none"> voluntarily exchange hours or trade shifts; or donate unused accrued sick and safe time to another employee. 	<p>of the employee, returned or destroyed after 3 years.</p> <p><i>See §40.220 of the amended ordinance for examples of reasonable documentation</i></p> <ul style="list-style-type: none"> An employer may not require, as a condition of an employee's using sick and safe time, that the employee seek or find a replacement worker to cover the hours during which the employee uses sick and safe time. An employee may voluntarily seek or trade shifts with a replacement worker. An employer may, but is not required to, establish a policy whereby employees may donate unused accrued sick and safe time to another employee.
Rate of Pay	<ul style="list-style-type: none"> An employer with 6 or more employees must compensate the employee at the same hourly rate with the same benefits as employee's regular rate of pay for the hours the employee was scheduled to work during the time the employee uses their accrued sick and safe time but in no case may the employee be compensated at a rate less than the state minimum wage (MN Stat. §177.24). Compensation is only required for hours that an employee is scheduled to have worked. An employer may opt to satisfy the requirements of this law for construction industry employees by: <ol style="list-style-type: none"> paying at least the state minimum wage (MN Stat. §177.24) and as calculated by the Minnesota Department of Labor and Industry; or paying at least the required rate established in a registered apprenticeship agreement for apprentices registered with the Minnesota Department of Labor and Industry. 	<ul style="list-style-type: none"> An employer must compensate the employee at the same hourly rate with the same benefits as employee's base rate for the hours the employee was scheduled to work during the time the employee uses their accrued sick and safe time but in no case may the employee be compensated at a rate less than the city's minimum wage requirement in §40.390. Compensation is only required for hours that an employee is scheduled to have worked. <p>Base rate means:</p> <ul style="list-style-type: none"> for employees paid on an hourly basis, the same rate received per hour of work; for employees paid on an hourly basis who receive multiple hourly rates, the rate the employee would have been paid for the period of time in which leave was taken; for employees paid on a salary basis, the same rate guaranteed to the employee as if the employee had not taken the leave; and for employees paid solely on a commission, piecework, or any basis other than hourly or salary, a rate no less than the applicable local, state, or federal minimum wage, whichever is greater. <p>...and does not include:</p>

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		<ul style="list-style-type: none"> commissions; shift differentials that are in addition to an hourly rate; premium payments for overtime work; premium payments for work on Saturdays, Sundays, holidays, or scheduled days off; bonuses; or gratuities (as <u>defined</u>) <p><i>Construction industry reference removed.</i></p>
Job and Benefits Protection	<i>Not stated</i>	<ul style="list-style-type: none"> An employee returning from a leave is entitled to return to employment at the same rate of pay the employee had been receiving when the leave commenced, plus any automatic adjustments in the employee's pay scale that occurred during the leave period. The employee returning from a leave is entitled to retain all accrued pre-leave benefits of employment and seniority as if there had been no interruption in service, provided that nothing under law prevents the accrual of benefits or seniority during the leave pursuant to a collective bargaining or other agreement between the employer and employees. During any use of sick and safe time, the employer must maintain coverage under any group insurance policy, group subscriber contract, or health care plan for the employee and any dependents, as if the employee was not using sick and safe time, provided, however, that the employee must continue to pay any employee share of the cost of such benefits.
Carryover	<ul style="list-style-type: none"> Employers must permit an employee to carry over accrued but unused sick and safe time into the following year. The total amount of accrued but unused sick and safe time for an employee (carryover + accrual) may not exceed 80 hours at any time, unless an employer agrees to a higher amount. 	<ul style="list-style-type: none"> Employers must permit an employee to carry over accrued but unused sick and safe time into the following year. The total amount of accrued but unused sick and safe time for an employee (carryover + accrual) may not exceed 80 hours at any time, unless an employer agrees to a higher amount. In lieu of permitting the carryover of accrued but unused time as noted above, an employer may provide

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		<p>either of the following for immediate use at the beginning of the subsequent year:</p> <ol style="list-style-type: none"> 1) 48 hours, if time unused at the end of the prior year is paid out at the lesser of the employee's regular rate of pay, or the minimum wage; or 2) 80 hours, if time unused at the end of the prior year is not paid out.
Termination and Rehire	<ul style="list-style-type: none"> • Payout of unused time is not required upon the employee's termination, resignation, retirement, or other separation from employment. • When there is a separation from employment and the employee is rehired within 90 days of separation by the same employer, previously accrued sick and safe time that had not been used must be reinstated. An employee is entitled to use accrued sick and safe time and accrue additional sick and safe time at the commencement of reemployment. • If an employee is transferred to a separate division, entity, or location within the city, but remains employed by the same employer, the employee is entitled to use all accrued sick and safe time accrued but not used at the prior division, entity, or location. • If an employee is transferred to a separate division, entity, or location out of the city, but remains employed by the same employer, and the employer does not allow the use of accrued paid sick and safe time outside the city, the employer must maintain the employee's accrued sick and safe time on the books for a period of 3 years from the time of the transfer. If, within three 3 years the employee is transferred back to a division, entity, or location within the city, the employee is entitled to all previously accrued sick and safe time accrued but not used at the prior division, entity, or location within the city. • When a different employer succeeds or takes the place of an existing employer, all employees of the original employer who remain employed by the 	<ul style="list-style-type: none"> • Payout of unused time is not required upon the employee's termination, resignation, retirement, or other separation from employment. • When there is a separation from employment and the employee is rehired within 180 days of separation by the same employer, previously accrued sick and safe time that had not been used or otherwise disbursed to the benefit of the employee upon separation must be reinstated. An employee is entitled to use accrued sick and safe time and accrue additional sick and safe time at the commencement of reemployment. • If an employee is transferred to a separate division, entity, or location within the city, but remains employed by the same employer, the employee is entitled to use all accrued sick and safe time accrued but not used at the prior division, entity, or location. • If an employee is transferred to a separate division, entity, or location out of the city, but remains employed by the same employer, and the employer does not allow the use of accrued paid sick and safe time outside the city, the employer must maintain the employee's accrued sick and safe time on the books for a period of 3 years from the time of the transfer. If, within three 3 years the employee is transferred back to a division, entity, or location within the city, the employee is entitled to all previously accrued sick and safe time accrued but not used at the prior division, entity, or location within the city. • When a different employer succeeds or takes the place of an existing employer

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	<p>successor employer are entitled to all sick and safe time accrued but not used when employed by the original employer.</p>	<p>employer, all employees of the original employer who remain employed by the successor employer are entitled to all sick and safe time accrued but not used when employed by the original employer. If employees are terminated by the original employer and hired within 30 days by the successor employer following the employer succession, those employees are entitled to all sick and safe time accrued but not used when employed by the original employer.</p>
Anti-Retaliation	<ul style="list-style-type: none"> It is unlawful for an employer to: <ul style="list-style-type: none"> interfere with, restrain, or deny the exercise of, or the attempt to exercise, any right protected under this law; or take adverse employment action or discriminate against an employee because the employee has exercised rights under this law. Such rights include, but are not limited to, requesting accrued sick and safe time, using accrued sick and safe time, informing any person about any employer's alleged violation of the law, making a complaint or filing an action to enforce a right to accrued sick and safe time under this law. 	<ul style="list-style-type: none"> It is unlawful for an employer to: <ul style="list-style-type: none"> interfere with, restrain, or deny the exercise of, or the attempt to exercise, any right protected under this law; take adverse employment action or discriminate against an employee because the employee has exercised rights under this law. Such rights include, but are not limited to, requesting accrued sick and safe time, using accrued sick and safe time, informing any person about any employer's alleged violation of the law, making a complaint or filing an action to enforce a right to accrued sick and safe time under this law; or have an absence control policy or attendance point system to count sick and safe time taken under this law as an absence that may lead to or result in retaliation or any other adverse action. A person need not explicitly refer to this law or its rights to be protected from retaliation.
Recordkeeping	<ul style="list-style-type: none"> An employer must maintain accurate records for each employee showing: <ul style="list-style-type: none"> For non-exempt employees, hours worked; Hours of leave available for sick and safe time purposes Hours of leave used for sick and safe time purposes Records must be retained for a period of not less than 3 years in addition to the current calendar year. 	<ul style="list-style-type: none"> Employers must retain accurate records documenting hours worked by employees and sick and safe time taken and comply with all requirements under MCO §40.560. Record of information provided to employees each pay period (see #3 below) must be retained for a period of not less than 3 years in addition to the current year. Records must be readily available for inspection by the Director of the

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	<ul style="list-style-type: none"> An employer must allow an employee to inspect records required by this section and relating to that employee at a reasonable time and place. The Department of Civil Rights must have access to the records required by both this law and MN Stat. Ch. 181, with appropriate notice and at a mutually agreeable time, to monitor compliance with the requirements of this law, including, but not limited to, inspection and copying of books and records, interviewing employees and former employees, and investigating alleged violations. Social Security numbers and employees' personal addresses will not be a matter of public record. If an employer fails to maintain or retain adequate records or does not allow the Department reasonable access to the records and an issue arises as to an alleged violation of an employee's rights under this law, it shall be presumed that the employer has violated the law, absent clear and convincing evidence otherwise. 	<p>Department of Civil Rights or the Director's designee upon demand. The records must be either kept at the place where employees are working or kept in a manner that allows the employer to comply with this paragraph within 72 hours.</p> <ul style="list-style-type: none"> The Department must have access to the records required by both this law and MN Stat. Ch. 177 and Ch. 181, with appropriate notice, to monitor compliance with the requirements of this law, including, but not limited to, inspection and copying of books and records, interviewing employees and former employees, and investigating alleged violations. Social Security numbers and employees' personal addresses will not be a matter of public record. The Director may require the employer to submit to the Department copies, certified copies, or, if necessary, the originals of records that relate to employment or employment status which the Director deems necessary or appropriate. The records which may be required include full and correct statements in writing, including sworn statements by the employer, containing information relating to wages, hours, names, addresses, and any other information pertaining to the employer's employees and the terms or conditions of their employment as the Director deems necessary or appropriate. If an employer fails to maintain or retain adequate records or does not allow the Department reasonable access to the records and an issue arises as to an alleged violation of an employee's rights under this law, it shall be presumed that the employer has violated the law, absent clear and convincing evidence otherwise.
Notice to Employees	<p>1) Every employer must post notice informing employees of their rights under this law. The poster, as provided by the Minneapolis Department of Civil Rights, must be displayed in a conspicuous place at any workplace or job site of the employer where any employee works, in English, and any language spoken by at least 5% of the employees at the</p>	<p>1) Every employer must post notice informing employees of their rights under this law. The poster, as provided by the Minneapolis Department of Civil Rights, must be displayed in a conspicuous place at any workplace or job site of the employer where any employee works, in English, and any language spoken by at least 5% of the employees at the</p>

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<p>workplace or job site, if published by the Department.</p> <p>2) An employer that provides an employee handbook to its employees must include in the handbook notice of employee rights and remedies under this law.</p> <p>3) Upon request by an employee, the employer must provide, in writing or electronically, information stating the employee's then-current amount of sick and safe time used by the employee and accrued sick and safe time available. Employers may choose a reasonable system for providing this notification, including, but not limited to, listing information on each pay stub or developing an online system where employees can access their own information.</p>	<p>workplace or job site, if published by the Department.</p> <p>2) Employers must give notice to all employees upon commencement of employment that they are entitled to sick and safe time, including:</p> <ul style="list-style-type: none"> • the amount of sick and safe time; • the terms of its use; • the accrual year for the employee; • a copy of the written policy for providing notice (see "Use" section above); • that retaliation against employees who request or use sick and safe time is prohibited; and • that each employee has the right to file a complaint or bring a civil action if sick and safe time is denied by the employer or the employee is retaliated against for requesting or using sick and safe time. <p>This notice must be provided in English and the primary language of the employee, as identified by the employee.</p> <p>The means used by the employer must be at least as effective as the following options for providing notice:</p> <ul style="list-style-type: none"> a) posting a copy of the notice at each location where employees perform work and where the notice must be readily observed and easily reviewed by all employees performing work; b) providing a paper or electronic copy of the notice to employees; or c) a conspicuous posting in a web-based or app-based platform through which an employee performs work. <p>An employer that provides an employee handbook to its employees must include this notice in the handbook.</p> <p>3) At the end of each pay period, the employer must provide, in writing or electronically, information stating the employee's then-current amount of:</p> <ul style="list-style-type: none"> • the total number of sick and safe time hours used during the pay period; and

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	<ul style="list-style-type: none"> the total number of sick and safe time hours available to the employee for use. <p>Employers may choose a reasonable system for providing this notification, including, but not limited to, listing information on or attached to each earnings statement or an online system where employees can access their own information. An employer who chooses to provide this information by electronic means must provide employee access to an employer-owned computer during an employee's regular working hours to review and print.</p>

The amendments also include strengthened language around enforcement and penalties, including provisions that extend the window for reporting suspected violations of the law to the Department of Civil Rights from 365 days to 3 years, and the option for an employee to bring a civil action for remedy of violations directly to district court.

Employers are encouraged to review and amend their current policies as needed, and to monitor Minneapolis' [Sick & Safe Time website](#) for updated information, including [Employer Resources](#) such as FAQ, a sample policy and the model notice.

St. Paul, MN Earned Sick and Safe Time – Amendments (eff. 11/16/25)

St. Paul's Earned Sick and Safe Time law was originally effective in 2017, but was amended effective January 1, 2024 to align with [state requirements](#) going into effect on that date.

Our [November 21, 2023 Update](#) summarized the January 1, 2024 changes. The state law was also recently amended; see our [August 18, 2025 Update](#) for details.

On [October 14](#) the mayor of St. Paul signed [Ordinance No. 25-57](#), further amending the law effective [November 16, 2025](#)

Below is a comparison of St. Paul's current and amended law.

St. Paul Earned Sick and Safe Time St. Paul Leg. Code Tit. XXIII, Ch. 233		
	Current	Effective November 16, 2025
Covered Employers	<p>All employers, including the City of St. Paul</p> <p>Excludes the United States government, the State of Minnesota, and any county or local government (<i>except the city</i>)</p>	<p>All employers, including the City of St. Paul</p> <p>Excludes the United States government, the State of Minnesota, and any county or local government (<i>except the city</i>)</p>
Covered Employees	<p>All employees working within the geographic boundaries of St. Paul for at least 80 hours per year</p>	<p>All employees anticipated by the employer to work within the geographic boundaries of St. Paul at least 80 hours per year</p>

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	<p>Excludes:</p> <ul style="list-style-type: none"> independent contractors individuals employed by an air carrier as a flight deck or cabin crew member who (1) are subject to <u>§181-188</u> of the <u>Railway Labor Act</u>; (2) work less than a majority of their hours within the geographic boundaries of St. Paul in a calendar year; and (3) are provided with paid leave equal to or exceeding the amounts required by the ESST law 	<p>Excludes:</p> <ul style="list-style-type: none"> independent contractors individuals serving as an elected official of the city individuals employed by a farmer, family farm, or a family farm corporation to provide physical labor on or management of a farm for 28 days or less <i>reference to flight deck and cabin crew members removed</i>
Existing Policies	<ul style="list-style-type: none"> An employer may comply with law and is not required to provide additional Earned Sick and Safe Time by providing a paid-leave policy, including those made up of a combination of sick, personal, and vacation leave, provided that: <ul style="list-style-type: none"> 1) The policy provides employees with an amount of total paid leave that is consistent with this law; 2) The leave may be used for the same purposes as provided in this law; 3) The leave may be used under the same conditions as provided in this law; 4) The leave is sufficient to meet the requirements for Earned Sick and Safe Time with regard to accrual and carryover; and 5) The leave provided is at least sufficient to satisfy requirements under Minnesota state law. Nothing in this law may be construed to discourage or prohibit an employer from the adoption or retention of an earned sick and safe time policy more generous than the one required under this law. 	<i>No change</i>
Collective Bargaining Agreements	<ul style="list-style-type: none"> Nothing in this law may be construed as diminishing the obligation of an employer to comply with any contract, collective bargaining agreement, employment benefit plan, or other agreement providing more generous sick and safe time to an employee than required under this law. 	<i>No change; however, see footnote in "Reasons for Use" section below</i>

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	<ul style="list-style-type: none"> The provisions of this law may be waived by a collective bargaining agreement with a bona fide building and construction trades labor organization that has established itself as the collective bargaining representative for the affected building and construction industry employees, provided that for such waiver to be valid, it must explicitly reference St. Paul Code <u>§233.02 to §233.11</u> and clearly and unambiguously waive application of those sections to such employees. 	
Leave Entitlement / Accrual Rate	<ul style="list-style-type: none"> Beginning commencement of employment, employees accrue 1 hour of paid time for every 30 hours worked within the geographic boundaries of the city. Time accrues only in 1-hour increments, with no accrual of a fraction of an hour. Employees may accrue up to 48 hours of ESST per year, unless the employer agrees to a higher amount. <i>A “year” is defined as a regular and consecutive twelve-month period as determined by the employer and clearly communicated to each employee of that employer.</i> Frontloading: Permitted; see “Carryover” section below. An employer may, but is not required to, advance sick and safe time to an employee prior to accrual by such employee. 	<i>No change</i>
Reasons for Use	<p>Available ESST may be used:</p> <ol style="list-style-type: none"> for the employee's need for medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition, for preventive care, or to make arrangements for or to attend funeral services or a memorial, or address financial or legal matters that arise after the death of a family member; to care for a covered family member who needs medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition, or preventive care; 	<p>No change except:</p> <ul style="list-style-type: none"> Safe leave may also be used in cases of harassment (as defined in <u>MN Stat. §609.748</u> or a successor statute); and An employee may not use ESST for reason #4 (at left) if: <ol style="list-style-type: none"> their preassigned or foreseeable work duties would require the employee to respond to the public emergency or weather event; the employee is a firefighter, a peace officer subject to licensure under <u>MN Stat. §626.84-§626.863</u>, a 911 telecommunicator, a guard at a

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<p>3) for safe leave and needs associated with domestic abuse, sexual assault, or stalking of the employee or employee's family member;</p> <p>4) the closure of the employee's place of business due to weather or other public emergency or an employee's need to care for a family member whose school or place of care has been closed due to weather or other public emergency;</p> <p>5) the employee's inability to work or telework because the employee is</p> <ul style="list-style-type: none"> a) prohibited from working by the employer due to health concerns related to the potential transmission of a communicable illness related to a public emergency; or b) seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, a communicable disease related to a public emergency and such employee has been exposed to a communicable disease or the employee's employer has requested a test or diagnosis; <p>6) When it has been determined by the health authorities having jurisdiction or by a health care professional that the presence of the employee or family member in the community would jeopardize the health of others because of the exposure of the employee or family member to a communicable disease, whether or not the employee or family member has actually contracted the communicable disease.</p>	<p>correctional facility, or a public employee holding a commercial driver's license; and</p> <p>3) one of the following applies:</p> <ul style="list-style-type: none"> • the employee is represented by an exclusive representative under <u>MN. Stat. §179A.03, Subd. 8</u> and the collective bargaining agreement or memorandum of understanding governing the employee's position explicitly references <u>MN Stat. §181.9447, Subd. 1(4)</u>, and clearly and unambiguously waives application of that section for the employee's position; or • the employee is not represented by an exclusive representative, the employee is needed for the employer to maintain minimum staffing requirements, and the employer has a written policy explicitly referencing <u>MN Stat. §181.9447, Subd. 1(4)</u> that is provided to such employees in a manner that meets the requirements of other sick and safe time notices under <u>MN. Stat. §181.9447, Subd. 9</u>.
<p>Covered Family Members</p> <ul style="list-style-type: none"> • child (biological, step-, adopted, foster, adult, legal ward, in loco parentis, in-law, sibling's child) • spouse or registered domestic partner • parent (biological, step-, in-law, foster, adoptive, in loco parentis) • sibling (biological, step-, foster, in-law) • grandparent (biological, step-) • grandchild (biological, step-, foster) • parent's sibling • member of the employee's household 	<p><i>No change</i></p>

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	<ul style="list-style-type: none"> any family member listed above of the employee's spouse or registered domestic partner any other individual related by blood or whose close association with the employee is the equivalent of a family relationship up to one individual annually designated by the employee 	
Use	<ul style="list-style-type: none"> Employees are entitled to use accrued sick and safe as it is accrued. Time may be used in the smallest increment of time tracked by the employer's payroll system, provided such increment is not more than 4 hours. An employer is only <i>required</i> to allow an employee to use ESST when the employee is scheduled to perform work within the geographic boundaries of the city. An employer <i>may</i> allow use of accrued time when an employee is scheduled to perform work for the employer outside of the city. If the need for use is foreseeable, an employer may require advance notice of the intention to use sick and safe time, not to exceed 7 days. If the need is not foreseeable, an employer may require an employee to give notice of the need for sick and safe time as soon as practicable. <ul style="list-style-type: none"> An employer that requires notice of an employee's need to use ESST must have a written policy containing reasonable procedures for employees to provide notice, and must provide a written copy of the policy to employees. If a copy of the written policy is not provided to an employee, use of ESST may not be denied for failure to provide notice. An employer may require reasonable documentation that sick and safe time is being used for a qualifying reason for absences of more than 3 consecutive days. <ul style="list-style-type: none"> Any documentation received by an employer must be treated as confidential and not disclosed except with permission of the employee, when ordered by a court or administrative agency, or when otherwise required by federal or state law. If the 	<ul style="list-style-type: none"> Employees are entitled to use sick and safe time as it is accrued. Time may be used in the same increment of time for which employees are paid, provided an employer is not required to provide leave in less than 15-minute increments, nor can the employer require use of time in more than 4-hour increments. <i>Entry regarding use only within geographic boundaries of the city removed.</i> If the need for use is foreseeable, an employer may require advance notice of the intention to use sick and safe time, not to exceed 7 days. If the need is not foreseeable, an employer may require an employee to give notice of the need for sick and safe time as soon as practicable. <ul style="list-style-type: none"> An employer that requires notice of an employee's need to use ESST must have a written policy containing reasonable procedures for employees to provide notice, and must provide a written copy of the policy to employees. If a copy of the written policy is not provided to an employee, use of ESST may not be denied for failure to provide notice. An employer may require reasonable documentation that sick and safe time is being used for a qualifying reason for absences of more than 2 consecutive scheduled work days. <ul style="list-style-type: none"> Any documentation received by an employer must be treated as confidential and not disclosed except with permission of the employee, when ordered by a court or administrative agency, or when otherwise required by federal or state law. If the

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	<p>court or administrative agency, or when otherwise required by federal or state law. If the Americans with Disabilities Act (ADA) applies, then these records must comply with the ADA's confidentiality requirements.</p> <ul style="list-style-type: none"> Medical records of the employee or a family member must be maintained separately from personnel files and, at the request of the employee, returned or destroyed after 3 years. An employer may not require, as a condition of an employee's using sick and safe time, that the employee seek or find a replacement worker to cover the hours during which the employee uses sick and safe time. An employers may, but is not required to, establish a policy whereby employees may: <ul style="list-style-type: none"> voluntarily exchange hours or trade shifts; or donate unused accrued sick and safe time to another employee. 	<p>Americans with Disabilities Act (ADA) applies, then these records must comply with the ADA's confidentiality requirements.</p> <ul style="list-style-type: none"> Medical records of the employee or a family member must be maintained separately from personnel files and, at the request of the employee, returned or destroyed after 3 years. An employer may not require, as a condition of an employee's using sick and safe time, that the employee seek or find a replacement worker to cover the hours during which the employee uses sick and safe time. An employers may, but is not required to, establish a policy whereby employees may: <ul style="list-style-type: none"> voluntarily exchange hours or trade shifts; or donate unused accrued sick and safe time to another employee.
Rate of Pay	<ul style="list-style-type: none"> An employer must compensate the employee at the employee's standard hourly rate for hourly employees, or an equivalent rate for salaried employees. Employees are not entitled to compensation for lost tips or commissions and compensation is required only for hours that an Employee is scheduled to have worked. An employer may opt to satisfy the requirements of this law for construction industry employees by: <ol style="list-style-type: none"> paying at least the state minimum wage (MN Stat. §177.24) and as calculated by the Minnesota Department of Labor and Industry; or paying at least the required rate established in a registered apprenticeship agreement for apprentices registered with the Minnesota Department of Labor and Industry. 	<ul style="list-style-type: none"> An employer must compensate the employee at the employee's base rate. <p>Base rate means:</p> <ul style="list-style-type: none"> for employees paid on an hourly basis, the same rate received per hour of work; for employees paid on an hourly basis who receive multiple hourly rates, the rate the employee would have been paid for the period of time in which leave was taken; for employees paid on a salary basis, the same rate guaranteed to the employee as if the employee had not taken the leave; and for employees paid solely on a commission, piecework, or any basis other than hourly or salary, a rate no less than the applicable local, state, or federal minimum wage, whichever is greater. <p>...and does not include:</p> <ul style="list-style-type: none"> commissions;

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		<ul style="list-style-type: none"> • shift differentials that are in addition to an hourly rate; • premium payments for overtime work; • premium payments for work on Saturdays, Sundays, holidays, or scheduled days off; • bonuses; or • gratuities (as <u>defined</u>) <p style="color: orange;"><i>Construction industry reference removed.</i></p>
Job and Benefits Protection	<ul style="list-style-type: none"> • An employee returning from leave is entitled to return to employment at the same rate of pay the employee had been receiving when the leave commenced, plus any automatic adjustments in the employee's pay scale that occurred during the leave period. • The employee returning from a leave is entitled to retain all accrued pre-leave benefits of employment and seniority as if there had been no interruption in service, provided that nothing under this section prevents the accrual of benefits or seniority during the leave pursuant to a collective bargaining or other agreement between the employer and employees. • During any use of ESST, the employer must maintain coverage under any group insurance policy, group subscriber contract, or health care plan for the employee and any dependents, as if the employee was being paid for work rather than using ESST, provided, however, that the employee must continue to pay any employee share of the cost of such benefits. • An employee, by agreement with the employer, may return to work part time during the leave period without forfeiting the right to return to employment at the end of the leave. 	<i>No change</i>
Carryover	<ul style="list-style-type: none"> • Employers must permit an employee who has worked within the city for more than 1 year to carry over accrued but unused sick and safe time into the following year. • Time carried over is limited to, and employers must allow employees to accrue up to up to 80 hours of ESST 	<ul style="list-style-type: none"> • Employers must permit an employee to carry over a minimum of 80 hours of accrued but unused sick and safe time into the following year. <i>Employee service requirement removed.</i> <p style="color: orange;">Note: St. Paul's carryover language now differs from state law (<u>see</u></p>

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	<p>unless the employer agrees with their employee(s) to a higher amount.</p> <ul style="list-style-type: none"> In lieu of permitting the carryover of accrued but unused sick and safe time into the following year as described above, an employer may provide an employee with ESST for the year that is available for the employee's immediate use at the beginning of the subsequent year as follows: <ol style="list-style-type: none"> 1) 48 hours, if time unused at the end of the prior year is paid out at the lesser of the same hourly rate the employee earns from employment, or the minimum wage; or 2) 80 hours, if time unused at the end of the prior year is not paid out. An employer opting to comply with accrual requirements under this section must apply the same method of compliance to all employees. 	
Termination and Rehire	<ul style="list-style-type: none"> Payout of unused time is not required upon the employee's termination, resignation, retirement, or other separation from employment. When there is a separation from employment and the employee is rehired within 180 days of separation by the same employer, previously accrued sick and safe time that had not been used must be reinstated. An employee is entitled to use accrued sick and safe time and accrue additional sick and safe time at the commencement of reemployment. If an employee is transferred to a separate division, entity, or location within the city, but remains employed by the same employer, the employee is entitled to use all accrued sick and safe time accrued but not used at the prior division, entity, or location. If an employee is transferred to a separate division, entity, or location out of the city, but remains employed by the same employer, and the employer does not allow the use of accrued paid sick and safe time outside the city, the employer must maintain the employee's accrued sick and safe time on the books for a 	<p><u>MN Stat. §181.9446(b)(1)</u>; updated regulations may clarify.</p> <ul style="list-style-type: none"> In lieu of permitting the carryover of accrued but unused sick and safe time into the following year as described above, an employer may provide an employee with ESST for the year that is available for the employee's immediate use at the beginning of the subsequent year as follows: <ol style="list-style-type: none"> 1) 48 hours, if time unused at the end of the prior year is paid out at the lesser of the same base rate the employee earns from employment, or the minimum wage; or 2) 80 hours, if time unused at the end of the prior year is not paid out. An employer opting to comply with accrual requirements under this section must apply the same method of compliance to all employees.

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	<p>period of 3 years from the time of the transfer. If, within three 3 years the employee is transferred back to a division, entity, or location within the city, the employee is entitled to all previously accrued sick and safe time accrued but not used at the prior division, entity, or location within the city.</p> <ul style="list-style-type: none"> When a different employer succeeds or takes the place of an existing employer, all employees of the original employer who remain employed by the successor employer are entitled to all sick and safe time accrued but not used when employed by the original employer. If employees are terminated by the original employer and hired within 30 days by the successor employer following the employer succession, those employees are entitled to all sick and safe time accrued but not used when employed by the original employer. 	<p>maintain the employee's accrued sick and safe time on the books for a period of 3 years from the time of the transfer. If, within three 3 years the employee is transferred back to a division, entity, or location within the city, the employee is entitled to all previously accrued sick and safe time accrued but not used at the prior division, entity, or location within the city.</p> <ul style="list-style-type: none"> When a different employer succeeds or takes the place of an existing employer, all employees of the original employer who remain employed by the successor employer are entitled to all sick and safe time accrued but not used when employed by the original employer. If employees are terminated by the original employer and hired within 30 days by the successor employer following the employer succession, those employees are entitled to all sick and safe time accrued but not used when employed by the original employer. If there is an open and ongoing investigation between the Department of Human Rights and Equal Economic Opportunity and the original employer at the time of transfer of the business, the original employer must provide notice of the transfer to the Department and notice of the open investigation to the successor business at least 30 days prior to the transfer. A successor employer is required to meet all requirements under this chapter at the time of succession.
Anti-Retaliation	<ul style="list-style-type: none"> It shall be unlawful for an employer to: <ul style="list-style-type: none"> interfere with, restrain, or deny the exercise of, or the attempt to exercise, any right protected under this law; or take adverse employment action or discriminate against an employee because the employee has exercised rights under this law. Such rights include, but are not limited to, requesting accrued sick and safe time, using accrued sick and safe time, informing any 	<i>No Change</i>

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<p>person about any employer's alleged violation of the law, making a complaint or filing an action to enforce a right to accrued sick and safe time under this law.</p> <ul style="list-style-type: none"> • have an absence control policy or attendance point system to count sick and safe time taken under this law as an absence that may lead to or result in retaliation or any other adverse action. • A complaint or other communication by any person triggers the protections of this section regardless of whether the complaint or communication is in writing or makes explicit reference to this law. 	
<p>Recordkeeping</p> <ul style="list-style-type: none"> • Employers must retain accurate records documenting hours worked by employees and ESST taken by employees for a period of 3 years. • Employers must allow the Department of Human Rights and Equal Economic Opportunity access to such records, with appropriate notice and at a mutually agreeable time, to investigate potential violations and to monitor compliance with the requirements of this law. The employer must allow the Department to copy, as needed, only those records which document the 1) hours worked by employees, 2) the accrual of ESST, and 3) the use of ESST. • Social security numbers and employees' personal addresses may not become a matter of public record. • At the employee's request the employer must provide a copy of these records to the employee. • When an issue arises as to an employee's entitlement to ESST, if the employer does not maintain or retain adequate records documenting hours worked by the employee and ESST taken by the employee, or does not allow the Department reasonable access to such records, it will be presumed that the employer has violated the law, absent clear and convincing evidence otherwise. 	<p>Employers must create and maintain the following records demonstrating compliance with this law:</p> <ol style="list-style-type: none"> 1) the name, address, phone number, email, and position of each employee; 2) the rate of pay, and the amount paid each pay period to each employee; 3) the hours worked each day and each workweek for employees paid on an hourly basis; the number of pieces completed for employees paid at a piece rate; and the method of calculating commissions for employees paid on a commission basis; 4) the statements of earnings required by <u>Chapter 224, Section 224A.08</u>. 5) the employee wage notice(s) and changes thereto required by <u>Chapter 224, Section 224A.07</u>. 6) a copy of all personnel policies provided to the employee, including the date the policies were given to the employee and a brief description of the policies. <p>In addition to the records above, the Department of Human Rights and Equal Economic Opportunity may request or seek an administrative search warrant for any other information, documents, or evidence</p>

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	<p>the Department finds necessary and reasonably related to an investigation of an alleged violation of this law.</p> <ul style="list-style-type: none"> • Records must be retained while the employee is employed by the employer and for at least 3 years after the termination of the employment, except for the required statement of earnings, which must be retained for at least 3 years after the date upon which the statement was provided to the employee. • If requested, an employer must allow an employee to inspect records relating to the employee at a reasonable time and in a reasonable manner. • The Department may request access to such records to investigate potential violations and to monitor compliance with the requirements of this law. If an employer refuses to provide such records within a reasonable time, the Department may petition Ramsey County district court for an administrative search warrant for such records. • Social security numbers and Employees' personal addresses must not become a matter of public record. • It is presumed that the employer has violated this chapter, absent clear and convincing evidence otherwise, if: (1) the employer does not maintain or retain adequate records, as shown following the execution of an administrative search warrant for such records; or (2) the employer does not produce adequate records following the execution of an administrative search warrant for said records. • If the records maintained by the employer do not provide sufficient information to determine the exact amount of ESST due an employee, the Department may make a determination of ESST due based on available evidence.
Notice to Employees	<ul style="list-style-type: none"> • Employers must provide notice to employees of their rights under the ESST law. Notice must be provided upon commencement of employment and include that: <ul style="list-style-type: none"> • employees are entitled to ESST; • Employers must provide notice to employees of their rights under the ESST law. Notice must be provided upon commencement of employment and on an annual basis. • Notice must include that:

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<ul style="list-style-type: none"> the amount of ESST; the accrual year for the employee; the terms of ESST use guaranteed under this law, including the written policy requiring advance notice of use (see "Use" section above); that retaliation against employees who request or use ESST is prohibited; and that each employee has the right to file a complaint or bring a civil action if ESST is denied by the employer or the employee is retaliated against for requesting or taking ESST. <p>• Notice must be provided upon commencement of employment, in English and the primary language of the employee, as identified by the employee.</p> <p>• The means used by the employer must be at least as effective as the following options for providing notice:</p> <ol style="list-style-type: none"> 1) Posting a copy of the notice at each location where employees perform work and where the notice may be readily observed and easily reviewed by all employees; 2) Providing a paper or electronic copy of the notice to employees; or 3) Posting the notice conspicuously in a web-based or app-based platform through which an employee performs work. <p>• An employer that provides an employee handbook to its employees must also include notice in the handbook.</p> <p>• Upon request by an employee, the employer must provide, in writing or electronically, information stating the employee's then-current amount of ESST used by the employee and accrued ESST available for use. Employers may choose a reasonable system for providing this notification, including, but not limited to, listing information on each pay stub or developing an online system where</p>	<ul style="list-style-type: none"> employees are entitled to ESST; the amount of ESST; the accrual year for the employee; the terms of ESST use guaranteed under this law, including the written policy requiring advance notice of use (see "Use" section above); that retaliation against employees who request or use ESST is prohibited; and that each employee has the right to file a complaint or bring a civil action if ESST is denied by the employer or the employee is retaliated against for requesting or taking ESST. <p>• Notices published by the Department of Human Rights and Equal Economic Opportunity must be posted in a conspicuous place at any workplace or job site in the city where any employee works, where they can be readily observed and easily reviewed by all employees;</p> <ul style="list-style-type: none"> • The notices must be posted in English and in any language spoken by employees at the workplace or job site. • If employees do not perform work at a workplace or job site in which notices may be posted, this requirement may be satisfied by <ul style="list-style-type: none"> • providing physical or electronic copies of the notices to each employee; or • posting in a web-based or app-based platform through which an employee performs work. • An employer that provides an employee handbook to its employees must also include notice in the handbook. • Upon request by an employee, the employer must provide, in writing or electronically, information stating the employee's then-current amount of ESST used by the employee during the pay period and accrued ESST available for use. Employers may choose a reasonable system for providing this notification, including,

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employees can access their own information.	<p>but not limited to, listing information on or attached to each earnings statement or developing an electronic system where employees can access this information.</p> <ul style="list-style-type: none"> An employer who chooses to provide this information by electronic means must provide employees access to an employer-owned computer during an employee's regular working hours to review and print.

The amendments also make changes to language around enforcement and penalties (see sections [233.13 through 233.16](#)).

Employers are encouraged to review and amend their current policies as needed, and to monitor St. Paul's [Earned Sick and Safe Time website](#) for updated information, including resources such as FAQ, a sample employee notice and the worksite poster.

New York City Earned Safe and Sick Time – Amendments, Additional Leave Entitlement (eff. 2/22/26)

New York City's Earned Safe and Sick Time Act (ESSTA) provides that employees working in the city accrue 1 hour of paid time off for every [30 hours worked](#) to use for qualifying reasons.

Entitlement is based on employer size:

- Employees of employers with [fewer than 100 employees](#) nationwide may accrue up to [40 hours](#) per year.
Employers with fewer than 5 employees and a net income of less than \$1 million in the previous tax year are required to provide up to 40 hours of unpaid leave each year.
- Employees of employers with [100 or more employees](#) nationwide may accrue up to [56 hours](#) per year.

In lieu of accrual, employers may frontload time at the beginning of each year, in accordance with the maximums above.

Time may be [used as accrued](#), for the following purposes:

- to tend to needs associated with the employee's or a covered family member's [illness, injury or health condition](#), including preventive care;
- due to closure of the employee's workplace or their child's school or place of care due to a [public health emergency](#);
- for [safe leave](#) if the employee or a covered family member is the victim of domestic violence, a sexual offense, stalking, or human trafficking.

Covered family members include the employee's child, spouse, domestic partner, parent, sibling, grandchild or grandparent; the child or parent of an employee's spouse or domestic partner; any other individual related by blood to the employee; and any other individual whose close association with the employee is the equivalent of a family relationship ([NYCAC §20-912](#)).

Unused time [must carry over](#) from one year to the next. This applies even if time is frontloaded, unless the employer pays out unused time at the end of the prior year.

In addition, all employers must provide a [separate bank of 20 hours of paid prenatal leave](#) per 52-week period; this time is not accrued and must be made available upon commencement of employment.

On [October 25](#) the New York City Council adopted [Int. 0780-2024/Law No. 2025-145](#), making the following amendments to the law effective [February 22, 2026](#):

Additional Leave Entitlement

- In addition to the paid time required under ESSTA, employers must provide employees with a minimum of 32 hours of *unpaid time* that is **immediately available for use**:
 - 1) upon hire; and
 - 2) on the **first day of each calendar year**.
- Employers may set a reasonable minimum increment for use, not to exceed **4 hours** per day.
- Unused unpaid time **does not carry over** from one year to the next.

Note: The new law removes the two business days of unpaid time that an employee may be entitled to for a work schedule change associated with a “personal event” under the Temporary Schedule Change Law, and replaces them with this entitlement under ESSTA. Employees will still be able to request temporary changes to their work schedule, subject to employer approval.

- If an employee requests time off for an ESSTA-qualifying purpose, the employer must provide paid time accrued/available under ESSTA first, unless such time is unavailable (*i.e., exhausted or not yet accrued*), or the employee specifically requests to use other leave in lieu of paid time available under ESSTA.
- The current requirement that the amount of ESSTA hours accrued, used and available be noted on a **pay statement** or other form of written documentation must separately reference this bank of unpaid time.

Expanded Reasons for Use

- Employees will be entitled to use time available under ESSTA during a **public disaster** if:
 - 1) their workplace or their child’s school or place of care is closed or has restricted in-person operations; and/or
 - 2) direction by a public official to remain indoors or avoid travel prevents such employee from reporting to their work location.A ‘**public disaster**’ is defined as an event such as fire, explosion, terrorist attack, severe weather conditions or other catastrophe that is declared a public emergency or disaster by the president of the United States, the governor of the state of New York or the mayor of the city of New York.
- **Safe leave** amendments:
 - ESSTA currently permits an employee to access available time if they or a covered family member is a victim of domestic violence, a family offense matter, sexual offense, stalking, or human trafficking.
“Safe leave” may be associated with relocating or other actions to increase safety, obtaining physical or mental health services, or meeting with law enforcement or legal or social services providers for information and advice on matters such as family violence, sexual offense, stalking, human trafficking, custody, visitation, matrimonial issues, orders of protection, immigration, housing or discrimination.
 - The amendments add that **safe leave** under ESSTA **may also be used**:
 - 1) in the event the employee or a covered family member is a victim of **workplace violence**, defined as any act or threat of violence against an employee that occurs in a place of employment;
 - 2) when the **employee is a caregiver** for, and needs to provide care for, a minor child or care recipient:
 - “caregiver” means a person who provides direct and ongoing care for a minor child or a care recipient
 - “care recipient” means a person with a disability, including a temporary disability, who is the caregiver’s family member or resides in the caregiver’s household and relies on the caregiver for medical care or to meet the needs of daily living
 - “minor child” means a child under the age of 18

- 3) to initiate, attend or prepare for a **legal proceeding or hearing related to subsistence benefits or housing** to which the employee, the employee's family member, or the employee's care recipient is a party, or to take actions necessary to apply for, maintain, or restore subsistence benefits or shelter for the employee or their family member or care recipient.

Note: Reasons 2 and 3 are currently "personal events" for which an employee may request a schedule change under the [Temporary Schedule Change Law](#); they are removed from that law and added as reasons for use under ESSTA effective February 22, 2026.

- The amendments also incorporate **paid prenatal leave** into the statute. Paid prenatal leave was added to align the city ordinance with state law via rulemaking in July, effective [January 1, 2025](#); see our [June 13 Update](#) for more information.
- **Collective Bargaining Agreements:** The law currently states that ESSTA requirements do not apply to employees covered by a valid CBA if the CBA expressly waives ESSTA provisions *and* provides comparable benefits. The amendments don't change this, but clarify the latter point to account for the new bank of unpaid time, as follows (*amendments in italics*):

The provisions of this chapter shall not apply to any employee covered by a valid collective bargaining agreement if

- i. such provisions are expressly waived in such collective bargaining agreement and
- ii. such agreement provides for ***superior or comparable benefits*** for the employees covered by such agreement in the form of ***paid or unpaid time off***; such time off shall be in the form of leave, compensation, other employee benefits, or some combination thereof.

Comparable benefits shall include, but are not limited to, vacation time, personal time, and holiday and Sunday time pay at premium rates, *provided however that unpaid time off shall not be considered a comparable benefit for purposes of paid safe/sick time or paid prenatal leave* under section 20-913.

Employers are encouraged to review and update their policies as needed prior to the February 2026 effective date, as well as monitor the [Paid Safe and Sick Leave Law webpage](#) for updated information, including the rules, Frequently Asked Questions, and Notice of Employee Rights (all found [here](#)). Updates to the [NYC Workers' Bill of Rights](#) are also expected.

Other News

California Anti-Discrimination and Leave for Crime Victims – Amendments (eff. 10/1/25 and 1/1/26)

In our [October 28, 2024 Update](#) we summarized [AB2499](#), which expanded employment protections for individuals and their family members who are victims of violence effective [January 1, 2025](#).

Under [§12945.8 of the California Government Code](#):

- 1) employers are prohibited from discharging, discriminating against, or retaliating against an employee for taking time off to serve on a jury, appear in court, or obtain relief to help ensure the health, safety, or welfare of the victim or their child ([§12945.8\(a\)\(1\)-\(a\)\(3\)](#));
- 2) employees of employers with 25 or more employees are protected from adverse employment action for taking up to 12 weeks' leave of absence to seek or obtain relief if they or a family member are a victim of a 'qualifying act of violence' ([§12945.8\(b\)](#)).

On [October 1](#), the governor approved [AB406](#), adding §12945.8(a)(4) so that, effective [January 1, 2026](#), employers are prohibited from discharging or in any manner discriminating or retaliating against an [employee who is a victim of a crime, or a family member of a victim](#), for [taking time off from work](#) in order to [attend judicial proceedings](#) related to that crime, including, but not limited to, any delinquency proceeding, a post-arrest release decision, plea, sentencing, post-conviction release decision, or any proceeding where a right of that person is an issue.

- 'Victim' is defined under this new section as follows (*crimes are as defined in various sections of the California Penal Code*):
 - A person against whom any of the following crimes are committed:
 - a violent felony;
 - serious felony;
 - a felony provision of law proscribing theft or embezzlement.
 - A person who suffers direct or threatened physical, psychological, or financial harm as a result of the commission or attempted commission of any of the following crimes or delinquent acts:
 - vehicular manslaughter while intoxicated;
 - felony child abuse likely to produce great bodily harm or a death;
 - assault resulting in the death of a child under eight years of age;
 - felony domestic violence;
 - felony physical abuse of an elder or dependent adult;
 - felony stalking;
 - solicitation for murder;
 - a serious felony;
 - hit-and-run causing death or injury;
 - felony driving under the influence causing injury;
 - sexual assault.
- Employees must provide their employer reasonable advance notice of the employee's intention to take time off, unless the advance notice is not feasible.
- Any knowledge an employer has or is provided about an employee's or family member's status as a victim must be maintained as confidential by the employer and may not be disclosed except as required by federal or state law or as necessary to protect the employee's safety in the workplace.
- [§230.2](#) and [§230.5](#) of the Labor Code, which provide similar protections, are amended to only apply to alleged actions or inactions [prior to December 31, 2025, and will be repealed as of January 1, 2035](#).

[AB406](#) also [immediately reinstated two](#) sections of the Labor Code that were repealed under [AB2499](#), but under the conditions that their protections apply:

- 1) to alleged actions or inactions [prior to December 31, 2024](#); and
- 2) [until January 1, 2035](#), at which point they are (re-)repealed.

- [CLC §230](#) prohibits employers from discharging or in any manner discriminating or retaliating against any employee needing to take time from work to [serve on a jury](#) or, if they are a [victim of a crime](#), to appear in court or to seek relief, such as a restraining order, to protect their or their child's health or safety. Victims of

domestic violence, sexual assault or stalking who request accommodation to ensure their safety at work are entitled to such accommodation, absent undue hardship to their employer.

- Under [CLC §230.1](#) employers with [25 or more employees](#) may not discharge or in any way discriminate or retaliate against a victim of crime or abuse who requests [time from work](#) to seek medical attention or counseling, obtain necessary services, and/or participate in safety planning. Time is unpaid, however employees may use available vacation, personal or compensatory time, or time accrued under the state's paid sick leave law.

It is assumed that the "[Survivors of Violence and Family Members of Victims Right to Leave and Accommodations](#)" notice recently published by the Civil Rights Department (see [details here](#)) will be revised. Employers are encouraged to monitor the Civil Rights Department's [Posters, Guides and Fact Sheets webpage](#) ([Employment tab](#)) for an updated version.

See AB406's amendments to CA Paid Sick Leave [above](#).

Connecticut Protections for Victims of Sexual Assault and Human Trafficking (eff. 10/1/25)

[Connecticut law](#) currently prohibits employers or prospective employers from discriminating against, retaliating against, or failing to accommodate an individual based on their race, color, religious creed, age, sex, gender identity or expression, marital status, national origin, ancestry, disability, or status as a veteran. On [July 8](#) the governor signed [HB7236/Public Act 25-139](#), extending protections to individuals who are [victims of sexual assault or human trafficking effective October 1, 2025](#).

Protections include that an employer may not deny an employee who is, or whose child is, a victim of sexual assault or human trafficking [reasonable leave](#) in order to:

- seek attention for injuries;
- obtain services from a support agency;
- obtain psychological counseling;
- take other actions to increase safety from future incidents, including temporary or permanent relocation; and/or
- obtain legal services, assist in the prosecution of the offense, or otherwise participate in legal proceedings in relation to the incident(s).

Employers may request certification of the need for leave, to be provided within a reasonable time after the absence, and must maintain the confidentiality of any information regarding an employee's status.

Leave is not specified as paid; it is assumed that the employee may use any paid time available to them through the employer's policies.

Illinois Blood and Organ Donation Leave – Amendment (eff. 1/1/26)

Illinois' [Employee Blood and Organ Donation Leave Act \(820 ILCS 149\)](#) requires private employers with [51 or more employees](#) to provide [paid leave](#) to employees who serve as blood or organ donors.

- Employees are eligible if they are [full-time](#) and have worked for the employer for at least [6 months](#).
"Full-time" is not defined, so it is assumed that the employer's definition may be used.
- Eligible employees are entitled to [1 hour of leave per 56 days for blood donation](#), and [10 days per 12-month period for organ donation](#) after obtaining approval from their employer

On [August 15](#) the governor approved [HB1616/Public Act 104-0193](#), which extends leave entitlement for [organ donation](#) (but not blood donation) to [part-time employees](#) effective [January 1, 2026](#).

- Compensation for leave days used by a part-time employee may be calculated by taking the daily average pay received during their previous two months of employment.

Note: *The law was originally effective in 2006 to provide leave for blood donation, and amended effective January 1, 2024 to include leave for organ donation. The law itself seems clear that leave for both reasons is paid by the employer. However, the [regulations](#) – which were not updated following the addition of organ donation – read as though "paid" leave is an option, leaving some grey area. When we attempted to obtain clarification from the state, it was acknowledged that updates to the regulations are warranted and recommended that employers consult with legal counsel for guidance. We will monitor for updates to the regulations that may*

clarify this and outline other items such as procedures for requesting and approving leave, and documentation that may be required.

Illinois Family Neonatal Intensive Care Leave Act – *NEW* (eff. 6/1/26)

On August 15 the governor of Illinois approved the [HB2978/Public Act 104-0259](#), creating the [Family Neonatal Intensive Care Leave Act](#).

Effective June 1, 2026, the Act entitles employees to [unpaid leave](#) while their [child is a patient in a neonatal intensive care unit \(NICU\)](#).

Definitions

- “Employer” and “Employee” are as defined in [820 ILCS 115/2](#); also included are the State of Illinois and its employees.
- “Child” means an employee's son or daughter who is a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis.
- “Neonatal intensive care unit” or “NICU” means a special care unit that provides medical treatment to premature and critically ill infants.

Leave Entitlement

- Leave entitlement is based on employer size:
 - Employers with [16 to 50 employees](#) must provide [10 days](#) of leave
 - Employers with [51 or more employees](#) must provide [20 days](#) of leave

The law is silent on calculation of employer size; regulations or other resources may clarify.
- Employees are entitled to [the lesser of](#) the maximum number of days specified above or the actual length of time the employee's child is a patient in a NICU.
- Employees who are eligible for leave under the federal Family and Medical Leave Act of 1993 (FMLA) may take leave under this law [upon completion of leave under the FMLA](#).
- An employee may elect to take leave on a [continuous or intermittent](#) basis. An employer may require that leave be taken in minimum increments of [not less than 2 hours](#) in duration.

Pay During Leave

- Employers [may not require](#) an employee to use any paid leave available to the employee for any reason instead of leave the employee is entitled to under this law.
- An [employee](#) who is entitled to take paid or unpaid leave, including family, medical, sick, annual, personal, or similar leave, from employment, under federal, State, or local law, a collective bargaining agreement, or an employment benefits program or plan, [may elect to substitute any period of leave for an equivalent period of leave provided under this law](#).

Job and Benefits Protection

- During the period of leave, any [health insurance benefits must be maintained](#) by the employer as if an employee had not taken leave.
- Upon return from leave an [employee must be reinstated](#) to his or her former position or a substantially equivalent one with no loss of benefits held or accrued prior to taking leave.

Requests for Documentation

- Employers [may require](#) reasonable verification of an employee's child's length of stay in a NICU. However, the employer may not request any confidential information protected by the [Health Insurance Portability and Accountability Act of 1996 \(HIPAA\)](#) or other law.

Compliance and Enforcement

- Employers are [prohibited](#) from:
 - requiring an employee who uses unpaid neonatal intensive care leave to provide a [replacement worker](#); or
 - taking any [adverse action](#) against an employee because the employee:

- exercises rights or attempts to exercise rights under the law;
- opposes practices which such employee believes to be in violation of the law; or
- supports the exercise of rights of another employee under the law.

- An employee who believes his or her rights under the law have been violated may, within **60 days** after the date of the last event constituting the alleged violation for which the action is brought, **file a complaint** with the Illinois Department of Labor (IDOL) or **file a civil action** in the circuit court.
- In accordance with the Illinois Administrative Procedure Act (**5 ILCS 100**), IDOL will have the authority to enforce the new law, including conducting investigations into alleged violations, initiating formal hearings, imposing penalties, and supervising the payment of the unpaid wages and damages owed to an employee.
 - An employer that violates any provision of the law or its regulations is subject to a civil penalty for each employee affected, not to exceed \$5,000. Any continuous period of time that any child of an employee is a patient in a neonatal intensive care unit, during which time the employer is found to have violated the employee's rights under the law, will constitute a single violation.
 - IDOL may bring any legal action necessary to recover the amount of unpaid wages, damages, and penalties, and the employer shall be required to pay the costs.
 - Any sums recovered by IDOL on behalf of an employee must be paid to the employee or employees affected. However, 20% of any penalty collected from the employer will be deposited into the Neonatal Intensive Care Leave Fund, a special fund created in the State Treasury and used for the enforcement of the law.

Notice to Employees: No requirements are specified in the law; this may be addressed via rulemaking.

Illinois Victims' Economic Security and Safety Act – Amendment (eff. 1/1/26)

Illinois' **Victims' Economic Security and Safety Act (VESSA)** requires that eligible employees be provided with up to 12 weeks* of unpaid, job-protected leave per 12-month period for care or services needed if the employee or their covered family or household member is the victim of domestic violence, sexual violence, gender violence, or any other violent crime, and up to 2 weeks of bereavement leave for needs associated with the loss of a covered family or household member due to violent crime.

* VESSA leave entitlement requirements are based on employer size: 4 weeks for employers with 1-14 employees, 8 weeks for employers with 15-49 employees, and 12 weeks for employers with 50 or more employees.

VESSA also prohibits employers from discriminating against employees who are, or who have family or household members who are, victims of violence.

On **August 15** the governor of Illinois approved **HB1278/Public Act 104-0171**, expanding the law's protections effective **January 1, 2026** to prohibit an employer from discriminating or retaliating against an employee in any manner because the **employee used employer-issued equipment to record domestic violence, sexual violence, gender violence, or any other crime of violence committed against the employee or their family or household member**.

Employers may not deprive an employee of employer-issued equipment solely because the employee used or attempted to use it to record an act of violence, and must allow the employee to have access to any recordings or documents stored on the device.

The law does *not* prohibit employers from complying with an investigation, court order, or subpoena for a device, information, data, or documents, nor does it relieve employees of their obligation to comply with an employer's reasonable employment policies or to perform the essential functions of employment.

It is not clear whether the **required poster** will be revised as a result of this change; employers are encouraged to check the Illinois Department of Labor's **Required Posters & Disclosures webpage** for updates.

Important Reminders

November – December

Colorado FAMLI Attestation and Annual Maintenance Fees Due (*Private Plans*)

Private plan approvals through the state are valid for [eight years](#), so no annual renewal with the state is needed. However, there are [two annual requirements](#) due by the end of this year:

Private Plan Attestation

- This month employers with approved private plans will receive a request through the [MyFAMLI+ Employer portal](#) to complete an [attestation](#) that their contact information is accurate and their approved private plan continues to satisfy the requirements of the FAMLI Act and its regulations.
- The attestation is due by [December 31, 2025](#).

Notes:

1. *Employers with self-funded private plans are also responsible for maintaining [surety bond coverage](#) for the duration of the approved private plan. The FAMLI Division will review the bond each year to ensure coverage of one year of state program premiums. The employer must provide the Division with any documentation necessary to review the bond amount. If it is determined that the bond amount must be increased, the employer must do so to maintain private plan approval. If the bond amount exceeds the projected wages, the employer may reduce the bond amount to match such projected wages.*
2. *Specific reference to the annual attestation was removed from the [Private Plan rules effective 1/1/26](#); guidance from the CDLE may clarify future requirements.*

Annual Maintenance Fee

- Beginning this year, employers with approved private plans must pay an [annual maintenance fee](#) to cover amounts expended by the FAMLI Division for costs arising out of the administration of private plans. Per [updated regulations effective October 30, 2025](#):
 - [The maintenance fee will be \\$142.00 for 2025](#).
 - Starting in 2026, maintenance fees will be calculated and published on the Division's website by July 31; annual increases will be no more than 10%.
 - The maintenance fee applies to [each entity/FEIN](#) that had private plan coverage throughout the fiscal year [July 1, 2024 through June 30, 2025](#).
 - No maintenance fee will be due from an employer who did not have private plan coverage throughout the *entire* fiscal year.
 - For example, an employer with a private plan effective October 1, 2024 would not be required to pay the maintenance fee in 2025 since the plan wasn't in place for the full period of July 1, 2024 through June 30, 2025. The fee will be required in 2026 if the plan was active on July 1, 2025 and remains so through June 30, 2026.
 - Employers who are members of a [certified](#) professional employer organization ("PEO") do not have to pay an annual maintenance fee if the PEO has an approved private plan that covers all the employer's Colorado employees. The certified PEO counts as one employer and will be assessed a maintenance fee.
 - The CDLE will issue [invoices by November 30, 2025](#) via the [MyFAMLI+ Employer portal](#), and [payment is due by December 31, 2025](#). The invoices will reflect approximate costs incurred by the FAMLI Division from July 1, 2024 through June 30, 2025.
 - Employers may request a reconsideration of their maintenance fee within 49 days after its due date. That deadline may be extended by an additional 49 days for good cause.

Employers who fail to comply with these requirements risk withdrawal of their private plan approval.

Delaware Paid Leave Notice to Employees Required by December 1 (*Private Plans*)

Employers who have received approval to satisfy Delaware Paid Leave requirements through a [private plan that will begin paying benefits on January 1, 2026](#) are [required to notify their employees of this by December 1, 2025](#).

The sample “[Notice of Employee’s Rights](#)”, found on the [Employer Information and Resources webpage](#), may be tailored by the employer to its specific plan and policies, such as notification requirements, claims filing procedures, and coordination of benefits.

In addition to the December 1 notice requirement for all current employees, notice must also be provided:

- 1) to new employees [at time of hire](#), and
- 2) [when an employee requests covered leave](#) or when the [employer acquires knowledge](#) that an employee’s leave may be for a qualifying event under DE PFML.

Employers may send written notice by email, to either the employee’s work or personal email address.

Employers should retain copies of the sent emails for their files, in case there are any disputes over whether or not the notices were sent in a timely manner.

Note: Employers wishing to provide DE PL benefits through a private plan effective January 1, 2026 must apply before December 1, 2025. Applications for plans with future effective dates will be accepted on a rolling basis, and effective the first day of the quarter following approval. Employers are advised to submit applications at least 30 days in advance of the desired effective date.

See our [August 18 Update](#) for the most recent developments of the DE PL law and its regulations, including information on private plans, threshold changes and coordination of benefits. See also [additional reminders](#) and the “PFML Rates, Benefits & Required Notices” table [below](#).

Minnesota Paid Leave Notice to Employees Required by December 1

- Beginning [December 1, 2025](#), employers are required to notify their employees of their rights and benefits under the MN PL program by:
 - 1) [posting a notice](#) in a conspicuous place at each worksite, in English and any language that is the primary language of five or more employees or independent contractors of that worksite, if such translation is available from the Minnesota Department of Employment and Economic Development (DEED);
 - 2) providing notice to [each current employee](#)* (by [December 1](#)) in the employee’s primary language; and
 - 3) providing notice to [each new employee](#)* within 30 days of the start of employment in the employee’s primary language.

* *Delivery is made when an employee provides written or electronic acknowledgment of receipt of the information or signs a statement indicating refusal to sign such acknowledgment. In cases where an employee refuses to acknowledge receipt, an employer must be able to demonstrate the way the employee had been notified.*

To meet this requirement employers may have their employees sign a form or acknowledge receipt electronically (e.g., a task generated by a payroll system).

- Notices may be provided in [paper or electronic format](#). For notice provided in electronic format only, the employer must provide access to an employer-owned computer during an employee’s regular working hours for them to review and print the notice.
- The [poster and model employee notice](#), including [versions for equivalent plans](#), are available in the [Required Posters and Notices webpage](#).

See [below](#) for additional MN PL reminders.

January 1

PFML Benefits Taxation: Employer Obligations Begin in 2026

Our [March 6 Update](#) included an overview of the IRS' January guidance on the federal tax treatment of contributions toward and benefits received from state-mandated paid family and medical leave (PFML) programs ([Revenue Ruling 2025-4](#)). The guidance included that 2025 would be considered a "transition period" and that [compliance with withholding, payment, and information reporting requirements will begin with the 2026 tax year](#).

Generally,

- With regard to [PFML medical leave benefits](#):
 - The portion of PFML medical benefits attributable to the [employee's contributions](#) (and any [voluntary employer contributions](#)) is [not taxable](#) for income tax or employment taxes ([Social Security and Medicare \(FICA\)](#) and [Unemployment \(FUTA\)](#)).
 - The portion of PFML medical benefits attributable to the [employer's required contributions](#) is included in the employee's gross income, and [subject to income tax and employment taxes](#).
 - If taxes are withheld from benefit payments, the state will remit to the IRS and provide the employee with a Form 1099.
- PFML [family leave benefits](#) are subject to income tax, regardless of who pays the premium, but not to employment taxes.
 - The state will file with the IRS and provide the employee with a Form 1099.

Beginning in 2026, employers participating in state PFML programs will be required to:

- report employee PFML contributions (and any voluntary employer contributions) on the employee's Form W-2 (*this is likely already happening*);
- report the taxable (employer-paid) portion of the PFML medical leave benefit payments as income on the employee's W-2 (*per reporting from the state*); and
- remit to the IRS the employer share of FICA and FUTA taxes on PFML medical leave benefits paid to employees (*per reporting from the state*).

Since the IRS' ruling, states with paid family and medical leave requirements have been updating their own guidance to outline how their respective departments will be supporting employers in satisfying the new requirements (*including applicability to state taxes*). Recent releases include:

[Colorado FAMLI](#): [September 30](#) and [October 28](#) CDLE bulletins

[Massachusetts PFML](#): [October 7 Tax Memo](#); [Taxes on Paid Family and Medical Leave \(PFML\) benefits](#); and [Paid Family and Medical Leave \(PFML\) Tax Information for Employers](#)

[Minnesota Paid Leave](#): [Taxes and Paid Leave](#), and more information on the new [Taxes and Paid Leave webpage](#)

Employers should watch for bulletins and announcements released by "PFML" states where they have employees working. Such notices may be delivered via email or through the state's PFML portal, so it is important to keep contact information up to date.

Note: The IRS' ruling [only applies to state program benefits](#), and does not address federal tax treatment of private PFML plans. Employers with private plans should consult with their carrier, TPA, legal counsel, or tax professional to determine tax treatment and reporting obligations.

Colorado FAMLI: Additional 12 Weeks of NICU Leave Becomes Effective

Our [June 13 Update](#) included an amendment to the CO FAMLI law that will, beginning **January 1, 2026**, entitle an employee who has a child receiving inpatient care in a **neonatal intensive care unit (NICU)** to an **additional 12 weeks** of CO FAMLI leave and benefits.

On **October 31** the Colorado's Department of Labor and Employment (CDLE) [posted](#) updated regulations incorporating this change. See [additional regulations updates above](#).

Benefits and Employer Participation ([7 CCR 1107-3](#))

Definitions

- 'Neonatal intensive care unit' means a hospital-based unit designated by the inpatient facility as a neonatal intensive care unit and equipped to provide continuous, specialized medical care for critically ill or medically fragile infants. This definition excludes well-baby nurseries, pediatric intensive care units (PICUs), and any other inpatient setting not classified explicitly by the treating facility as a neonatal intensive care unit, except that this definition does include other intensive care units into which the infant was transferred directly after birth or from the unit classified as a neonatal intensive care unit if the transfer was due to an escalation in the infant's medical needs.
- 'Neonatal care leave' means a separate and distinct leave entitlement under [CRS §8-13.3-505\(1\)\(b\)](#) that provides up to **12 additional weeks** of paid family and medical leave benefits to a covered individual who is providing care for their infant receiving inpatient treatment in a neonatal intensive care unit. **The leave is available only for the duration that the infant remains admitted to a neonatal intensive care unit. The leave is available for qualifying absences from work on or after January 1, 2026, and neither the fact that an infant was receiving inpatient treatment in a neonatal intensive care unit prior to that date, nor the fact that a covered individual took FAMLI leave to care for that infant prior to that date, precludes an award of neonatal care leave.**

Entitlement and Use

- Neonatal care leave is only available for **parents of the infant** and individuals standing in loco parentis to the infant.
- Neonatal care **benefits are limited to a maximum of 12 weeks per infant**.
- For the purposes of satisfying the eligibility requirements and triggering concurrency with FMLA, **neonatal care leave constitutes leave to care for a family member with a serious health condition**.
- Neonatal care leave is **distinct from bonding leave**, and **does not reduce** or limit the claimant's entitlement to other types of paid leave under the FAMLI Act.
- Neonatal care leave **may be taken for as much or as little of an individual's regular work schedule as the individual chooses**, and the individual's choice may change from day to day or from week to week. Covered individuals **must report** their neonatal care leave weekly.
- A covered individual taking neonatal care leave **may miss a whole day of work** for any day that the infant is in the neonatal intensive care unit, regardless of how much time the infant was in the neonatal intensive care unit that day.
- For neonatal care leave, the **claimant must submit the following**:
 - Documentation confirming the infant's admission to a neonatal intensive care unit, issued by the treating facility;
 - Documentation establishing parental status or in loco parentis status, which may include but is not limited to neonatal intensive care unit admission forms listing the claimant, a birth certificate, records from a health care provider who provided care during the birth or recovery, other vital records verifying parenthood, or a signed written statement attesting to in loco parentis status;
 - Documentation confirming the child's discharge from, or continued treatment in, a neonatal intensive care unit, if the claimant previously took neonatal care leave and has not yet submitted such documentation as outlined below; and
 - Any other reasonable information or documentation requested by the Division that is necessary to adjudicate the claim.

- Claimants [must notify the Division via My FAMLI+](#) when their neonatal care leave has ended because the infant is no longer receiving care in a neonatal intensive care unit, because the claimant has exhausted their available neonatal care leave, because the claimant has become ineligible for neonatal care leave, or because of any other reason communicated by the claimant. Within [14 days](#) of such notification, the claimant must submit to the Division documentation from the treating facility confirming either: (1) discharge of the infant from the neonatal intensive care unit; or (2) continued inpatient treatment in the neonatal care unit.
 - [If the claimant has not ended their neonatal care leave at the end of the 12th calendar week](#) following the benefit start date, the Division may require the claimant to submit discharge or continuing treatment documentation within 14 days of the Division's request. If the claimant submits documentation of continuing treatment at this time, has not utilized 12 weeks of neonatal care leave, and their neonatal care leave continues beyond the 12th calendar week following the benefit start date, the claimant remains obligated to notify the Division when their neonatal care leave has ended and to timely submit the required discharge or continuing treatment documentation. If the claimant has not closed the claim within 6 months after the benefit start date, the Division will end the claim and will require the claimant to provide discharge or continuing treatment documentation within 14 days.
 - Failure to provide timely documentation of discharge or continuing treatment may result in a retroactive denial of the claim for neonatal care leave, and the claimant may request a reconsideration of such a denial. If the claimant provides sufficient documentation of discharge or continuing treatment, the Division will modify or reverse the retroactive denial.

Connecticut Paid Sick Leave Applies to Employers with 11 or more Employees in the State

Connecticut's accrued paid leave law was amended in 2024 to ultimately apply to all employers, with a scheduled rollout: employers with 25 or more employees were required to comply beginning January 1, 2025; [employers with 11 or more employees must comply beginning January 1, 2026](#); and employers with 1 or more employees must comply beginning January 1, 2027.

Employer size is based on [employees within the state](#), determined annually based on payroll for the week containing January 1.

Employers now subject to the law's requirements must [notify their employees](#) by:

- 1) [displaying a poster in a conspicuous place](#) accessible to employees at the employer's place of business, in both [English and Spanish](#);
- 2) [providing written notice](#) to each current employee by [January 1, 2026](#); and
- 3) [providing written notice](#) to each new employee at the [time of hire](#).

For employers that do not maintain a physical workplace, or for employees that telework or perform work through a web-based or application-based platform, employers may comply with the posting requirement by sending information via electronic communication or by a conspicuous posting of such information on a web-based or application-based platform.

The poster and model notice may be found [here](#).

In addition, and in accordance with Connecticut [wage statement requirements \(Conn. Gen. Stat. §31-13a\)](#), with each wage payment employers must provide employees with:

- 1) the number of [hours](#), if any, of paid sick leave [accrued by or provided to](#) the employee; and
- 2) the number of [hours](#), if any, of paid sick leave [used](#) by the employee during the calendar year

See our [June 6, 2024](#) and [August 18, 2025](#) Updates, as well as the [Paid Sick Leave webpage](#), for more details.

Delaware Paid Leave Benefits Begin

Benefits under the Delaware Paid Leave program begin **January 1, 2026**.

- DE PL benefits available are based on an employer's size:
 - Employers with **9 or fewer employees** are not required to participate;
 - Employers with **10-24 employees** must provide parental leave;
 - Employers with **25 or more employees** must provide parental leave, medical leave, family caregiving leave and qualifying exigency leave.
- **Employee counts are per FEIN unless the employer meets the definition of "integrated employer" under the FMLA (29 CFR 825.104(c)(2)).**
- **Eligible** employees are entitled to:
 - **12 weeks** of parental leave per **12-month period**;
 - **6 weeks** of medical leave, family caregiving leave and qualifying exigency leave **combined** per **24-month period**;
 - a **maximum of 12 weeks of combined leave** per **12-month period**.
- There is **no waiting period** for benefits.
- Wage replacement is **80%**, with a maximum weekly benefit of **\$900**.
- Employees are required to provide their employers with **notice of their intent to take leave** at least 30 days in advance if possible.
- Employees may apply for benefits **as soon as they are aware of the need for leave**. If the need for leave is unforeseeable, a covered individual must apply for benefits within 30 days after their first day of leave is taken.
- Leave may be taken on a **continuous, intermittent** or **reduced schedule** basis.
 - Intermittent medical leave or family care leave must be medically supported.
 - Parental leave may be taken on a reduced or intermittent leave schedule only if permitted by the employer.
 - The minimum increment for intermittent leave is **one full work day**.
- Employees with **qualifying events occurring in 2025** that continue into 2026 may apply for DE PL program benefits beginning January 1, 2026.
- To initiate a claim through the state program, employees will:
 - register at my.delaware.gov and follow instructions to go through the identity proofing process;
 - complete registration in the [LaborFirst Claimant Portal](#) (*the portal currently indicates that it "opens to Claimant registrations in 2026"*); and
 - follow the prompts through the application process, which includes submission of supporting documents.

Employer Requirements

- At this time employers should be ensuring that:
 - administrative contacts are up to date in [Delaware LaborFirst](#)
 - **Employers will have more involvement and responsibilities during the claims process under the DE PL program than under other state programs, including approvals and denials.** Benefits, however, will be paid to the employee by the state.
 - Employers may engage their leave administrators to manage responsibilities on their behalf.
 - Details are outlined in the [Employer and TPA Guide](#) posted on the [Employer Information and Resources webpage](#).
 - policies are reviewed and updated to address coordination of DE PL benefits with disability and/or company leave policies, use of paid time off, etc.

- Employers who have received approval to satisfy Delaware Paid Leave requirements through a [private plan that will begin paying benefits on January 1, 2026](#) are [required to notify their employees of this by December 1, 2025](#) (see [above](#)).
 - Employers with approved [self-insured](#) private plans were permitted to begin collection of contributions from employees beginning on [July 30, 2025](#).
 - Employers with approved [insured](#) private plans may begin collecting contributions on [January 1, 2026](#).
 - Employee [contributions may not exceed](#):
 - 50% of the private plan's premium rate; [or](#)
 - what the cost to the employee would be under the state program.

See our [August 18 Update](#) for the most recent developments of the DE PL law and its regulations, including information on private plans, threshold changes and coordination of benefits. See also additional reminders [above](#) and the "PFML Rates, Benefits & Required Notices" table [below](#).

Illinois Requires Paid Lactation Breaks

Beginning [January 1, 2026](#), Illinois' [Nursing Mothers in the Workplace Act](#) requires that [breaks for the purpose of expressing breast milk must be paid](#) at the employee's regular rate of compensation. An employer may not require an employee to use paid leave during the break time or reduce the employee's compensation during the break time in any other manner.

See our [August 18 Update](#) for more information; see additional Illinois law changes in 'Other News' [above](#).

Minnesota Paid Leave Contributions and Benefits Begin

Contributions toward the Minnesota Paid Leave (MN PL) program begin [January 1, 2026](#); this is also the date employees may begin applying for benefits.

Contributions

The MN PL contribution rate for [2026](#) will be [.88%](#).

- The state program rate is broken down to .61% for medical leave and .27% for family leave.
- [Employees may be charged no more than 50%](#) of the total rate, or [.44%](#) of wages; employers may elect to pay more than 50%.
- An employer may qualify for the "[small employer premium rate](#)" in 2026 *if*.
 - [the highest number of Minnesota employees reported in a single quarter was 30 or fewer; and](#)
 - [the average employee wage](#) during that period was less than 150% of the State Average Weekly Wage

during the "[basis period](#)", which is the four-quarter period ending September 30 of the prior year.

- The total rate is [.66%](#) of wages; employers pay .22% and employees pay .44%.
- The [basis period](#) for determination of eligibility for the small employer premium rate for 2026 is [October 1, 2024 through September 30, 2025](#).
 - Employee count is based on wage records reported quarterly per employer/FEIN during the basis period.
 - The average employee wage is calculated by dividing the maximum amount of covered wages reported in a single quarterly wage record during the basis period by the maximum number of quarterly wage records reported by the employer during the basis period.
 - The SAWW in effect during the period 10/1/24-9/30/25 was [\\$1,372](#). 150% of this is \$2,058 weekly, or \$107,016 annually.
- This review will be conducted annually. Employers will be notified by DEED of their eligibility for the reduced rate prior to the first submission of contributions, which will be due by [April 30, 2026](#).

- The contribution rate may be applied against employee wages up to the OASDI limit set by the Social Security Administration, rounded to the nearest \$1,000. The limit for 2026 will be **\$185,000**, making the maximum total contribution for the year **\$1,628** (*\$1,221 if the employer qualifies for the small employer premium rate*), with the maximum that may be deducted from an employee's pay **\$814**. *Values corrected 11/24/25 to reflect rounding of the OASDI limit.*

Equivalent Plans

Employers may elect to comply with MN PL requirements via an **equivalent plan**.

- Applications for equivalent plans with a **January 1, 2026** effective date must be submitted by **November 15, 2025**. Plans with effective dates after January 1, 2026 will be reviewed and approved on a **rolling basis**, and become effective the first day of the quarter following approval.
- Employers establishing **equivalent plans** may charge employees no more than the employee would pay under the state program (.44% in 2026).

Benefits

Benefits under the MN PL program begin **January 1**.

- MN PL benefits may be claimed for:
 - the employee's inability to work due to a **serious health condition** or medical care related to pregnancy;
 - to **bond with a new child** within 12 months of birth, adoption or placement for foster care;
 - to care for a covered family member with a serious health condition, or for a family member who is a military member;
 - to attend to the employee's or a family member's needs associated with **domestic abuse, sexual assault, or stalking**; or
 - due to a **qualifying exigency** arising out of a military member's active duty service or notice of an impending call or order to active duty in the United States armed forces.
- **Eligible** employees are entitled to up to **12 weeks** of leave for their own disability and up to **12 weeks** of paid leave for family care reasons per benefit year, with a maximum of **20 weeks** for medical and family care combined in a benefit year.
 - Leave may be taken on a **continuous, intermittent or reduced schedule** basis.
 - Intermittent medical leave or family care leave must be medically supported.
 - Intermittent leave may be taken in increments consistent with the established policy of the employer to account for use of other forms of leave, with a minimum increment not to exceed 1 day.
 - Employers may limit intermittent leave to **480 hours** per 12-month period.
 - Benefits are payable **retroactively** once a condition or event has lasted **7 calendar days** (except for parental leave).
 - Wage replacement is based on a tiered formula; the maximum weekly benefit in 2026 will be **\$1,423**.
 - Employees with **qualifying events occurring in 2025** that continue into 2026 may apply for MN PL program benefits beginning January 1, 2026.
- Employees are required to provide their employers with **notice of their intent to take leave** at least 30 days in advance if possible, and will be permitted to **file a claim** up to 60 days in advance.
- Detailed information on how employees may apply for benefits will be provided as the program launch date approaches. Employees may for **sign up for email updates**.

Employer Requirements

At this time employers should be ensuring that:

- their employees are notified by **December 1** (see [above](#));
- a Paid Leave Administrator is designated in their [Paid Leave account](#) (see [Designate a Paid Leave Administrator](#) for more information);

- policies are reviewed and updated to address coordination of benefits with disability and/or company leave policies, use of paid time off, etc.; and
- systems are set up to:
 - collect contributions beginning **January 1**; and
 - remit first quarter contributions by **April 30, 2026** (*quarterly wage and hour reporting requirements began in 2024*).

Additional details on the MN PL law and its regulations were included in our [August 18 Update](#); see also the "PFML Rates, Benefits & Required Notices" table [below](#).

New Hampshire Leave for Childbirth, Postpartum, and Pediatric Appointments Begins

Beginning **January 1, 2026** New Hampshire employers with 20 or more employees are required to provide employees up to **25 hours of unpaid leave** to:

- attend their own **medical appointments for childbirth or postpartum care**, or
- attend their **child's pediatric medical appointments** within the child's first year.

See our [August 18 Update](#) for more information

New Hampshire Leave for Military Spouses Begins

Effective **January 1, 2026**, New Hampshire law provides employment protections to employees who are legal spouses of military service members involuntarily mobilized in support of war, national emergencies, or contingency operations.

"**Involuntary mobilization**" is defined as the ordering, calling-up, or activation of members of the uniformed services, including state active duty, in response to a declaration of war, national emergency, or contingency operation.

The law applies to employers with **50 or more employees at the same location in New Hampshire**.

Employers are prohibited from taking any adverse employment action against an employee based on the involuntary mobilization of their spouse, and are **required to reemploy** the employee in the position they held, or in a position of like seniority, status, and pay for which they are qualified, for the same duration of time the employee's spouse would have reemployment rights under the Uniformed Services Employment and Reemployment Rights Act (USERRA).

Any **leave taken is unpaid**, and no benefits or accrual of benefits will be provided during leave unless the employer chooses to do so.

See our [August 18 Update](#) for more information.

Oregon Paid Sick Time: Blood Donation Included in Reasons for Use

Beginning **January 1, 2026** time available under Oregon's Paid Sick Time law may be used for **blood donation**.

Employers are encouraged review and updated their policies as needed, and to monitor the Oregon Bureau of Labor and Industries' [Paid Sick Time webpage](#) for updates. An updated employee notice is expected, and will be posted to the [Required Worksite Posters webpage](#) when available.

See our [June 13 Update](#) for more information.

Pittsburgh Paid Sick Days Act: Increases to Accrual Rate and Maximum Become Effective

Effective **January 1, 2026** the rate for accrual of paid time under Pittsburgh's Paid Sick Days Act increases to 1 hour per 30 hours worked, to a maximum of up to 72 hours per year, depending on employer size.

Employers are encouraged review and update their policies as needed, and to monitor the [Paid Sick Days Act webpage](#) for updates, including the revised employee notice.

See our [August 18 Update](#) for more information.

Rhode Island TCI Increases to 8 weeks, Siblings Covered, and Bone Marrow and Organ Donation Added

Effective [January 1, 2026](#) the following amendments to Rhode Island's Temporary Caregiver Insurance (RI TCI) law take effect:

- the maximum duration for benefits increases from 7 weeks to [8 weeks](#);
- benefits may currently be claimed for an employee to care for a [sibling](#) with a serious health condition; and
- employees may collect benefits for a period they are unable to work due to procedures, medical tests, and surgeries related to [bone marrow or organ donation](#). Benefits will be limited to 5 business days for recovery from bone marrow donation, and 30 business days for recovery from organ donation.

See our [August 13, 2024](#) and [August 18, 2025](#) Updates for more information; see also the "PFML Rates, Benefits & Required Notices" table [below](#).

Washington PFML: Job Protection Changes Become Effective

Washington Paid Family and Medical Leave (WA PFML) law was amended earlier this year so that, effective [January 1, 2026](#):

- the [minimum claim duration](#) reduces from 8 consecutive hours in a week to [4 consecutive hours](#);
- [job and benefits protection](#) requirements are expanded to apply to:
 - employers with [25 or more employees in Washington](#) (*currently 50 or more employees, phased in for smaller employers*); and
 - employees with at least [180 calendar days of employment](#) prior to leave, with no hours worked requirement (*currently 12 months and 1,250 hours*).

These updated requirements also apply to employers with Voluntary Plans.

- with [written notice to the employee](#), an [employer may count leave under FMLA](#) against job-protected leave entitlement under WA PFML;
- employees must also be [notified in writing](#) five business days in advance of the estimated expiration of employment protection and the date of their first scheduled workday.

More information on these changes, including coordination of WA PFML and FMLA and written notice requirements, may be found in our [June 13 Update](#) and on the [Job Protection Requirements for Employers webpage](#).

2026 Paid Family and Medical Leave (PFML) Rates, Benefits and Required Notices

California State Disability Insurance (CA SDI) and Paid Family Leave (CA PFL)		
	2025	2026
Reasons for Leave	SDI: Disability PFL: Parental Leave, Family Care, Qualifying Exigency	No Change
Maximum Duration	SDI: 52 weeks PFL: 8 weeks per 12-month period	No Change
Waiting Period	SDI: 7 days PFL: None	
Benefit Percentage	<ul style="list-style-type: none"> If High Quarter earnings < 70% of the State Average Quarterly Wage (SAQW): 90% If High Quarter earnings > 70% of the SAQW: 70% ($SAQW = 13 \times SAWW$) 	No Change
State Average Weekly Wage (SAWW)	\$1,704	November
Maximum Weekly Benefit	\$1,681	November
Contribution Rate <i>Employee-Paid</i>	1.2%	1.3%
Taxable Wage Ceiling	None	None
Maximum Annual Contribution	No maximum	No maximum
Base Period Earnings Requirement	\$300	No Change
General Notice Requirements	Worksite poster (Notice to Employees / DE 1857A), plus individual notices (DE 2515 and DE 2511) provided at hire and the time of need for leave <i>(These documents, found here, are not necessarily updated each year.)</i> <i>Note that Voluntary Plans have additional notice requirements.</i>	

Colorado Family and Medical Leave Insurance (CO FAMLI)			
	2025	2026	
Reasons for Leave	Disability, Parental Leave, Family Care, Qualifying Exigency, Safe Leave	<i>No Change</i>	
Maximum Duration	12 weeks per 12-month period; +4 weeks for serious health condition related to pregnancy or childbirth	12 weeks per 12-month period; +4 weeks for serious health condition related to pregnancy or childbirth; +12 weeks for parents of a child in NICU (added via SB144)	
Waiting Period	No waiting period	<i>No Change</i>	
Benefit Formula	<ol style="list-style-type: none"> 1) 90% of the EAWW* that is equal to or less than 50% of the SAWW, <i>plus</i> 2) 50% of the EAWW that is greater than 50% of the SAWW <p><i>* Employee's Average Weekly Wage, as defined</i></p>		
State Average Weekly Wage (SAWW)	\$1,534.94 <i>(increased from \$1,471.34 eff. 7/1/25)</i>		
Maximum Weekly Benefit (90% of SAWW)	\$1,381.45 <i>(increased from \$1,324.21 eff. 7/1/25)</i>		
Contribution Rate <i>Employee- and Employer-Paid</i>	.9% <i>"Small businesses" with <10 employees are not required to pay the employer contribution; employee contribution remains the same.</i>	.88% <i>"Small businesses" with <10 employees are not required to pay the employer contribution; employee contribution remains the same.</i>	
Maximum Employee Contribution Rate	.45%	.44%	
Taxable Wage Base (SSA)	\$176,100	\$184,500	
Maximum Annual Contribution	\$1,584.90 Total <i>(\$792.45 Employee)</i>		
Base Period Earnings Requirement	\$2,500	<i>No Change</i>	
General Notice Requirements	Notice posted and provided at hire in or transfer to Colorado, and at the time of need for leave. <i>(An updated version of the "Required Program Notice" is expected for 2026, but is not yet available; it will be located here)</i>		

Connecticut Paid Leave (CT PL)		
	2025	2026
Reasons for Leave	Disability, Organ or Bone Marrow Donation, Parental Leave, Family Care, Military Caregiver, Qualifying Exigency, Safe Leave	<i>No Change</i>
Maximum Duration	12 weeks per 12-month period; +2 weeks for employee's pregnancy incapacity Safe Leave: 12 days	<i>No Change</i>
Waiting Period	No waiting period	<i>No Change</i>
Benefit Formula	<ol style="list-style-type: none"> 1) 95% of the employee's Base Weekly Earnings equal to or less than 40x the Minimum Fair Wage, <i>plus</i> 2) 60% of the employee's Base Weekly Earnings above 40x the Minimum Fair Wage 	<i>No Change</i>
Minimum Fair Wage (MFW)	\$16.35/hour	\$16.94/hour
Maximum Weekly Benefit (60x MFW)	\$981	\$1,016.40
Contribution Rate <i>Employee-Paid</i>	.5%	.5%
Taxable Wage Base (SSA)	\$176,100	\$184,500
Maximum Annual Contribution	\$880.50	\$922.50
Base Period Earnings Requirement	\$2,325	<i>No Change</i>
General Notice Requirements	Individual notice provided at hire and annually. <i>(The "Employer's Written Notice to Employees of Rights under CTFMLA and CTPL" is posted on the CT DOL's website. This document is not necessarily updated each year; however, a new version is available as of October 2025.)</i>	

Delaware Paid Leave (DE PL)		
	2025	2026
Participation Requirement	<p>Participation requirements are based on employee count in Delaware:</p> <ul style="list-style-type: none"> Employers with 9 or fewer employees are not required to participate; Employers 10-24 employees must provide parental leave; Employers with 25 or more employees must provide parental, medical, family caregiver and qualifying exigency leave. <p><i>Employee counts are per FEIN unless the employer meets the definition of "integrated employer" under the FMLA (29 CFR 825.104(c)(2)).</i></p>	
Reasons for Leave		Disability, Parental Leave, Family Care, Qualifying Exigency
Maximum Duration		<ul style="list-style-type: none"> Parental Leave: 12 weeks per 12 months All Other: 6 weeks per 24 months Combined maximum: 12 weeks per 12 months
Waiting Period		None
Benefit Percentage		80%
Maximum Weekly Benefit		\$900
Contribution Rate <i>Employee- and Employer-Paid</i>	<p>Total Rate (All Coverages): .8%</p> <p>Parental: .32%</p> <p>Medical: .4%</p> <p>Family Care/QE: .08%</p>	<p>Total Rate (All Coverages): .8%</p> <p>Parental: .32%</p> <p>Medical: .4%</p> <p>Family Care/QE: .08%</p>
Maximum Employee Contribution Rate	<p>Total Rate (All Coverages): .4%</p> <p>Parental: .16%</p> <p>Medical: .2%</p> <p>Family Care/QE: .04%</p>	<p>Total Rate (All Coverages): .4%</p> <p>Parental: .16%</p> <p>Medical: .2%</p> <p>Family Care/QE: .04%</p>
Taxable Wage Base (SSA)	\$176,100	\$184,500
Maximum Annual Contribution	<p>Total (All Coverages): \$1,408.80 (\$704.40 EE)</p> <p>Parental: \$563.52 (\$281.76 EE)</p> <p>Medical: \$704.40 (\$352.20 EE)</p> <p>Family Care/QE: \$140.88 (\$70.44 EE)</p>	<p>Total (All Coverages): \$1,476 (\$738 EE)</p> <p>Parental: \$590.40 (\$295.20 EE)</p> <p>Medical: \$738 (\$369 EE)</p> <p>Family Care/QE: \$147.60 (\$73.80 EE)</p>
General Notice Requirements	<p>Individual notice provided at hire and at the time of need for leave.</p> <p>(The "Notice of Employee Rights" may be found here.)</p> <p>Employers sponsoring a private plan must notify their employees of this by December 1, 2025; employers may edit the 'Notice of Employee Rights' to use for this purpose.</p>	

District of Columbia Paid Family Leave (DC PFL)		
	2025	2026
Reasons for Leave	Disability, Prenatal Leave, Parental Leave, Family Care	<i>No Change</i>
Maximum Duration	<ul style="list-style-type: none"> • Disability: 12 weeks • Family Care: 12 weeks • Parental: 12 weeks • Pre-natal Medical Leave: 2 weeks • Combined maximum: 12 weeks in a 52-week period (<i>potential for 14 weeks Pre-natal and Parental combined</i>) 	<i>No Change</i>
Waiting Period	None	<i>No Change</i>
Benefit Formula	<ul style="list-style-type: none"> • If EAWW* ≤ 150% of DC min. wage x 40: 90% • If EAWW > 150% of DC min. wage x 40: <ol style="list-style-type: none"> 1) 90% of 150% of DC min. wage x 40, <i>plus</i> 2) 50% of the amount EAWW exceeds 150% of the DC min. wage x 40 <p>* Employee's Average Weekly Wage, as defined</p>	<i>No Change</i>
DC Minimum Wage	\$17.95/hour <i>(increased from \$17.50/hour eff. 7/1/25)</i>	
Maximum Weekly Benefit	\$1,190 <i>(increased from \$1,153 for leave beginning on or after 9/28/25)</i>	
Contribution Rate <i>Employer-Paid</i>	.75% <i>(no change for 7/1/25)</i>	
Maximum Annual Contribution	No maximum	<i>No Change</i>
General Notice Requirements	Notice posted and provided annually (by each February 1), at hire, and the time of need for leave <i>(The "2026 Employee Notice" is available here.)</i>	

Hawaii Temporary Disability Insurance (HI TDI)		
	2025	2026
Reasons for Leave	Disability	
Maximum Duration	26 weeks	
Waiting Period	7 days	No Change
Benefit Percentage	58%	
Maximum Weekly Benefit	\$837	December
Employee Contribution Rate <i>Employee- and Employer-Paid; Employer pays any balance required</i>	Up to ½ of plan costs, max .5%	No Change
Maximum Weekly Wage Base	\$1,441.72	December
Maximum Employee Contribution	\$7.21 per week	December
Base Period Earnings Requirement	\$400	No Change
General Notice Requirements	Worksite poster <i>(The model poster may be found here, and is not necessarily updated each year.)</i>	

Maine Paid Family and Medical Leave (ME PFML)		
	2025	2026
Reasons for Leave		Disability, Organ Donation, Parental Leave, Family Care, Military Caregiver, Qualifying Exigency, Safe Leave, Death of Military Family Member
Maximum Duration		12 weeks per 12-month period
Waiting Period		7 calendar days for medical leave only
Benefit Formula	<p><i>Benefits entitlement begins May 1, 2026</i></p> <ol style="list-style-type: none"> 1) 90% of the EAWW* that is equal to or less than 50% of the SAWW, <i>plus</i> 2) 66% of the EAWW that is greater than 50% of the SAWW <p>* Employee's Average Weekly Wage, as defined</p>	
State Average Weekly Wage (SAWW)		\$1,198.84 (7/1/25 – 6/30/26)
Maximum Weekly Benefit (equals SAWW, rounded)		\$1,199 (5/1/26 – 6/30/26)
Contribution Rate <i>Employee- and Employer-Paid</i>	1% <i>Employers with <15 employees in ME are not required to pay the employer contribution; employee contribution rate remains the same.</i>	1% <i>Employers with <15 employees in ME are not required to pay the employer contribution; employee contribution rate remains the same.</i>
Maximum Employee Contribution Rate	.5%	.5%
Taxable Wage Base (<u>SSA</u>)	\$176,100	\$184,500
Maximum Annual Contribution	\$1,761 Total (\$880.50 Employee)	\$1,845 Total (\$922.50 Employee)
Base Period Earnings Requirement (6x SAWW)	N/A	\$7,194
General Notice Requirements	<p>Worksite poster, plus individual notice provided within the first 30 days of employment (The poster may be found here under Employer Resources.)</p>	

Maryland Family and Medical Leave Insurance (MD FAMLI)

Contributions begin January 1, 2027; benefits entitlement begins by January 3, 2028

Massachusetts Paid Family and Medical Leave (MA PFML)		
	2025	2026
Reasons for Leave	Disability, Parental Leave, Family Care, Military Caregiver, Qualifying Exigency	
Maximum Duration	<ul style="list-style-type: none"> • Disability: 20 weeks • Family Care, Parental, or Qualifying Exigency: 12 weeks • Military Caregiver: 26 weeks • Combined maximum: 26 weeks in a 52-week period 	
Waiting Period	7 days, except for parental leave immediately following pregnancy disability	No Change
Benefit Formula	<ol style="list-style-type: none"> 1) 80% of EAWW* that is equal to or less than 50% of the SAWW, <i>plus</i> 2) 50% of EAWW that is greater than 50% of the SAWW <p>* Employee's Average Weekly Wage, as defined</p>	
State Average Weekly Wage (SAWW)	\$1,829.13	\$1,922.48
Maximum Weekly Benefit (64% of SAWW)	\$1,170.64	\$1,230.39
Contribution Rate <i>Employee- and Employer-Paid</i>	.88% Total Contribution .70% Medical, .18% Family Care <i>Employers with <25 employees in MA are not required to pay the employer contribution; employee contribution rate remains the same.</i>	.88% Total Contribution .70% Medical, .18% Family Care <i>Employers with <25 employees in MA are not required to pay the employer contribution; employee contribution rate remains the same.</i>
Maximum Employee Contribution Rate	.46% (.28% Medical, .18% Family Care)	.46% (.28% Medical, .18% Family Care)
Taxable Wage Base (<u>SSA</u>)	\$176,100	\$184,500
Maximum Annual Contribution	\$1,549.68 Total (\$810.06 Employee)	\$1,623.60 Total (\$848.70 Employee)
Base Period Earnings Requirement	\$6,300	December
General Notice Requirements	<p>Worksite poster, plus individual notice to be provided within 30 days of hire (<i>employee acknowledgment is required for the individual notice</i>) (<i>The 2026 versions are available here.</i>)</p> <p><i>Employers are required to give notice to employees 30 days in advance of a rate change (i.e., before December 2); employee acknowledgment is not required.</i></p>	

Minnesota Paid Leave (MN PL)		
	2025	2026
Reasons for Leave		Disability including medical care related to Pregnancy, Parental Leave, Family Care, Military Caregiver, Qualifying Exigency, Safe Leave
Maximum Duration		<ul style="list-style-type: none"> • Disability: 12 weeks • All Other: 12 weeks • Maximum medical combined with other leave: 20 weeks in a 52-week period
Waiting Period		No <i>unpaid</i> waiting period; however, with the exception of parental leave, qualifying events must last at least 7 calendar days.
Benefit Formula		<ol style="list-style-type: none"> 1) 90% of EAWW* that is equal to or less than 50% of the SAWW, <i>plus</i> 2) 66% of EAWW that is 51%-100% of the SAWW, <i>plus</i> 3) 55% of EAWW that exceeds the SAWW <p>* <i>Employee's Average Weekly Wage, as defined</i></p>
State Average Weekly Wage (SAWW)		\$1,423 eff. 10/1/25
Maximum Weekly Benefit (equals SAWW)		\$1,423 4
Contribution Rate <i>Employee- and Employer-Paid</i>		.88% The "small employer" rate may apply if an employer had (1) ≤30 employees in MN and (2) an average employee wage ≤150% of the SAWW during the four-quarters ending 9/30 of the prior year (SAWW ending 9/30/25 was \$1,372); employee contribution rate remains the same. In 2026 the small employer rate is .66% (.22% ER, .44% EE).
Maximum Employee Contribution Rate		.44%
Taxable Wage Base (SSA, rounded to nearest \$1,000)		\$185,000 Corrected 11/24/25
Maximum Annual Contribution		\$1,628 Total (\$814 Employee) Corrected 11/24/25
Base Period Earnings Requirement (5.3% of SAWW annualized)		\$3,900
General Notice Requirements		Worksite poster, plus individual notice to be provided within 30 days of hire (<i>employee acknowledgment is required for the individual notice</i>) (<i>The 2026 poster and employee notice templates are available here.</i>) <i>Initial notice to all current employees is required by December 1, 2025; employee acknowledgment must be received</i>

**New Hampshire
Paid Family and Medical Leave Insurance (NH PFML)**

Voluntary for Private Employers and Individuals.

Benefit amounts below reflect those under insured plans available through MetLife.

Visit the [NH PFML](#) and [MetLife](#) websites for more information.

Reasons for Leave	Disability (when STD does not apply), Parental Leave, Family Care, Military Caregiver, Qualifying Exigency	
Maximum Duration	Group Plans: 6- or 12-week options Individual: 6 weeks	
Waiting Period	7 days	
Benefit Percentage	60%, up to Maximum Weekly Benefit	
	2025	2026
Taxable Wage Base (SSA)	\$176,100	\$184,500
Maximum Weekly Benefit (60% of SSA Taxable Wage Base (weekly))	\$2,031.92	\$2,128.85

New Jersey Temporary Disability Insurance (NJ TDI) and Family Leave Insurance (NJ FLI)		
	2025	2026
Reasons for Leave	TDI: Disability, Organ or Bone Marrow Donation, Public Health Emergency FLI: Parental Leave, Family Care, Safe Leave, Public Health Emergency	
Maximum Duration	TDI: 26 weeks FLI: 12 weeks	
Waiting Period	TDI: 7 days* FLI: None <small>* Payment is retroactive if disability lasts longer than 21 days; no WP for organ/bone marrow donation and during public health emergency.</small>	No Change
Benefit Percentage	85%	
State Average Weekly Wage (SAWW)	\$1,545.60	\$1,598.66 <small>Posted 11/25/25</small>
Maximum Weekly Benefit (70% of SAWW)	\$1,081	\$1,119 <small>NJ LWD corrected from \$1,199 12/10/25</small>
Employee Contribution Rate <small>NJ TDI is Employee- and Employer-Paid; Employer contribution rate varies. NJ FLI is Employee-Paid</small>	TDI: .23% FLI: .33%	TDI: .19% FLI: .23%
Employee Taxable Wage Base	\$165,400	\$171,100
Maximum Annual Employee Contribution	TDI: \$380.42 FLI: \$545.82	TDI: \$325.09 FLI: \$393.53
Employer Contribution Rate	<i>Calculated per employer;</i> <i>the 'Notice of Employer Contribution Rates' may be downloaded via Employer Access.</i>	
Employer Taxable Wage Base	\$43,300	\$44,800
Eligibility - Base Week Amount	\$303 for 20 weeks	\$310 for 20 weeks
Alternative Earnings Test	\$15,200 in the first 4 of the last 5 completed quarters preceding claim	\$15,500 in the first 4 of the last 5 completed quarters preceding claim
General Notice Requirements	Notice posted in the workplace and provided at hire and at the time of need for leave. <small>(These documents may be found here. The notices are not necessarily updated each year; however, a new version of the NJ FLI poster is available as of September 2025.)</small> <small>Employers with self-funded private plans must also post an "Annual Notice to Employees". This notice must be updated annually and a copy sent to the Private Plan Compliance Section. A sample is included in the Self-Insured Private Plan Guide.</small>	

New York Disability Benefits Law (NY DBL)		
	2025	2026
Reasons for Leave	Disability, Pregnancy, Organ Donation	
Maximum Duration	26 weeks Max. 26 weeks in a 52-week period combined with NY PFL	
Waiting Period	DBL: 7 days	
Benefit Percentage	50%	No Change
Maximum Weekly Benefit	\$170	
Employee Contribution Rate <i>Employee- and Employer-Paid; Employer pays any balance required.</i>	.5%	
Maximum Employee Contribution	\$.60 per week	
General Notice Requirements	Posted Notice of Compliance (DBL-120 for insured plans) or Certificate of Participation in Group Disability Self-Insurance (employers with self-funded plans may request from NY WCB), plus individual Statement of Rights (DB-271S) provided at the time of need for leave. <i>(The DB-271S may be found here, and is not necessarily updated each year.)</i>	
New York Paid Family Leave (NY PFL)		
	2025	2026
Reasons for Leave	Parental Leave, Family Care, Qualifying Exigency	
Maximum Duration	12 weeks Max. 26 weeks in a 52-week period combined with NY DBL	No Change
Waiting Period	None	
Benefit Percentage	67%	
State Average Weekly Wage (SAWW)	\$1,757.19	\$1,833.63
Maximum Weekly Benefit (67% of SAWW)	\$1,177.32	\$1,228.53
Contribution Rate <i>Employee-Paid</i>	.388%	.432%
Maximum Annual Contribution	\$354.53	\$411.91
General Notice Requirements	Posted Notice of Compliance (PFL-120 for insured plans, employers with self-funded plans may request from NY WCB), plus individual Statement of Rights (PFL-271S) provided at the time of need for leave. <i>(The PFL-271S may be found here. This notice is not necessarily updated each year.)</i>	

Oregon Paid Leave Oregon (PLO)		
	2025	2026
Reasons for Leave	Disability, Organ/Tissue Donation, Parental Leave, Legal Process for Adoption/Foster Care (eff. 1/1/25), Family Care, Safe Leave	
Maximum Duration	12 weeks per 12-month period, with an additional 2 weeks for pregnancy limitations.	
Waiting Period	None	No Change
Benefit Formula	<ul style="list-style-type: none"> If EAWW* ≤ 65% of SAWW: 100% of EAWW If EAWW > 65% of SAWW: <ol style="list-style-type: none"> 65% of SAWW, <i>plus</i> 50% of EAWW that is greater than 65% of SAWW <p>* Employee's Average Weekly Wage, as defined</p>	
State Average Weekly Wage (SAWW)	\$1,363.80 (7/1/25 - 6/30/26)	
Maximum Weekly Benefit (120% of SAWW)	\$1,636.56 for benefit years beginning on or after 7/6/25	
Contribution Rate <i>Employee- and Employer-Paid</i>	1.0% <i>Employers with <25 employees nationwide are not required to pay the employer contribution; employee contribution rate remains the same.</i>	November
Maximum Employee Contribution Rate	.6%	November
Taxable Wage Base (<u>SSA</u>)	\$176,100	\$184,500
Maximum Annual Contribution	\$1,761 Total (\$1,056.60 Employee)	November
Base Period Earnings Requirement	\$1,000	No Change
General Notice Requirements	<p>Notice posted at each work site and provided electronically or by mail to any remote workers (The model notice may be found here, and is not necessarily updated each year.)</p> <p>Note: OED has also provided an Equivalent Plan Model Notice Template for employers sponsoring private plans (found under "More Resources").</p>	

Puerto Rico Seguro por Incapacidad No Ocupacional Temporal (SINOT)		
	2025	2026
Reasons for Leave	Disability	
Maximum Duration	26 weeks	
Waiting Period	7 days, except for hospitalization	
Benefit Percentage	65%	<i>No Change</i>
Maximum Weekly Benefit	\$113	
Contribution Rate <i>Employee- and Employer- Paid</i>	.6% of first \$9,000 of earnings	
Maximum Employee Contribution	.3% of first \$9,000 of earnings \$27 per year	
General Notice Requirements	Worksite poster as well as individual certificate/notice of benefits <i>(The poster may be found here, and is not necessarily updated each year.)</i>	

Rhode Island Temporary Disability Insurance (RI TDI) and Temporary Caregiver Insurance (RI TCI)		
	2025	2026
Reasons for Leave	TDI: Disability TCI: Parental Leave, Family Care Combined maximum: 30 weeks in a 52-week period	Bone marrow and organ donation added to TCI effective 1/1/26 (HB6065/SB829)
Maximum Duration	TDI: 30 weeks TCI: 7 weeks Combined maximum: 30 weeks in a 52-week period	TDI: 30 weeks TCI: 8 weeks; includes a maximum of 5 days for bone marrow donation and 30 days for organ donation Combined maximum: 30 weeks in a 52-week period
Waiting Period	No unpaid waiting period; benefits are paid retroactively to first day if need for leave lasts at least 7 consecutive calendar days	No Change
Benefit Percentage	4.62% of wages paid in the highest quarter of the Base Period	No Change Increases to 5.38% 1/1/27 and to 5.77% 1/1/28 (HB6066/SB974)
Maximum Weekly Benefit	\$1,103; \$1,489 with dependency allowance (7/1/25 - 6/30/26)	
Contribution Rate <i>Employee-Paid</i>	1.3%	December
Taxable Wage Base	\$89,200	\$100,000
Maximum Annual Contribution	\$1,159.60	December
Base Period Earnings Requirement	\$18,000 in Base Period earnings; or (1) \$3,000 in at least one Base Period quarter; (2) Base Period taxable wages at least 1.5x highest quarter of earnings; and (3) \$6,000 of taxable wages in Base Period	December
General Notice Requirements	Worksite poster (The standalone Unemployment/TDI poster is not year-specific; the Combination Poster may also be used, however the 2026 version is not yet available. Both may be found here .)	

Vermont
Family and Medical Leave Insurance (VT FMLI)

Voluntary for Private Employers and Individuals

Effective July 1, 2023 for State Employees, July 1, 2024 for Private Employers; July 1, 2025 for Individuals

The information below reflects benefits available to state employees beginning July 1, 2023; plan design options are available for employers sponsoring programs for their employees through The Hartford.

Visit [The Hartford's website](#) for more information.

Reasons for Leave	Disability, Family Care, Parental, Qualifying Exigency, Military Caregiver	
Maximum Duration	6 weeks per 12-month period	
Waiting Period	7 days for medical leave, none for family leave	
Benefit Percentage	60%	
	2025	2026
Taxable Wage Base (SSA)	\$176,100	\$184,500
Maximum Weekly Benefit (60% of SSA Taxable Wage Base (weekly))	\$2,031.92	\$2,128.85

Washington Paid Family and Medical Leave (WA PFML)		
	2025	2026
Reasons for Leave	Disability, Parental Leave, Family Care, Qualifying Exigency, Child Bereavement	
Maximum Duration	<ul style="list-style-type: none"> • Disability: 12 weeks; +2 weeks for pregnancy incapacity (PI) • Family Care: 12 weeks • Combined maximum: 16 weeks in a 52-week period (18 weeks w/PI) 	
Waiting Period	7 days, except for medical leave for childbirth, parental leave or qualifying exigency	No Change
Benefit Formula	<ul style="list-style-type: none"> • If EAWW* ≤ 1/2 SAWW: 90% • If EAWW > 1/2 SAWW: <ol style="list-style-type: none"> 1) 90% of 1/2 of the SAWW, <i>plus</i> 2) 50% of the difference of the EAWW and 1/2 of the SAWW <p>* Employee's Average Weekly Wage, as defined</p>	
State Average Weekly Wage (SAWW)	\$1,714	\$1,830
Maximum Weekly Benefit (90% of SAWW)	\$1,542	\$1,647
Contribution Rate <i>Employee- and Employer-Paid</i>	.92% Total Contribution <i>Employers with <50 employees in WA are not required to pay the employer contribution; employee contribution rate remains the same.</i>	1.13% Total Contribution <i>Employers with <50 employees in WA are not required to pay the employer contribution; employee contribution rate remains the same.</i>
Maximum Employee Contribution Rate	71.52% of Total Contribution rate (~.65798% of wages)	71.43% of Total Contribution rate (~.80716% of wages)
Taxable Wage Base (SSA)	\$176,100	\$184,500
Maximum Annual Contribution	\$1,620.12 Total (~\$1,158.71 Employee)	\$2,084.85 Total (~\$1,489.21 Employee)
General Notice Requirements	Worksite poster, plus individual Statement of Employee Rights ("Employer to Employee Notice") at the time of need for leave <i>(The 2026 poster is not yet available, and the Employer to Employee Notice is not necessarily updated each year. Both may be found here.)</i>	

Please contact your MMA account team members with specific questions about this or other Updates.

View past Updates on the Connecting with Compliance blog at <https://mma-adl.com/blog/>.

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