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	Paid Medical Leave Act (PMLA) Recently Voided Law	Earned Sick Time Act (ESTA) Reinstated Law – Pending Appeal
Covered Employers	Applies to employers with <u>50 or more</u> employees, except US, state, and local governments.	Applies to all employers with <u>1 or more</u> employees; does not apply to the United States government.
Eligible Employees	Individuals engaged in service to employer but subject to numerous exceptions including the exclusion of exempt, seasonal, and temporary employees.	Individuals engaged in service to an employer in the business of employer, except those employees employed by the United States government.
Accrual	1 hour of <u>paid</u> earned sick time for every <u>35</u> hours worked, up to <u>40</u> hours per year.	10 or more employees: 1 hour of <u>paid</u> earned sick time for every <u>30</u> hours worked, up to <u>72 paid hours</u> per year Fewer than 10 employees: 1 hour of earned sick time for every <u>30</u> hours worked, up to <u>40 paid hours</u> per year, plus an additional <u>32 unpaid hours</u> per year. Employees must be permitted to use paid time before unpaid time.
Front Loading	Employers permitted to advance 40 hours at the beginning of a year; thereby eliminating any accrual requirement.	Not permitted All sick time must be provided on an accrual basis.
Maximum Use Carryover	Employers can limit usage and carryover to 40 hours per year.	10 or more employees: All unused time carries over, but an employer is not required to permit employees to use more than 72 hours of paid earned sick time in a single year. Fewer than 10 employees: All unused time carries over, but an employer is not required to permit employees to use more than 40 hours of paid earned sick time and 32 hours of unpaid earned sick time in a single year.
Civil Action	Employees affected by a violation do not have any right to bring a civil action and must file an administrative action within 6 months of a violation.	Employees affected by a violation have a right to bring a civil action or file an administrative action within 3 years of a violation.