



Paid Sick Leave: Accrual, Carry-Over, Use & Front Loading Numbers (Chart)

September 2017

Because the number of paid sick leave laws is ever-expanding, and the laws are dense and complex, Littler has developed a series of simple charts that cover employers' most commonly asked questions. In this chart we cover the following:

- At what rate employees accrue paid sick leave (employees receive 1 hour of paid sick leave for every X hours worked - represented as a ratio, *i.e.*, 1:X)
- The accrual cap the law sets or an employer can institute
- The carry-over cap the law sets or an employer can institute
- The use cap the law sets or an employer can institute
- If front loading is permitted, the amount of paid sick leave an employer must provide annually, the number of paid sick leave hours that must carry-over to the following year (if any), and the number of hours / days of paid sick leave an employee can use in a year.

If different standards exist (*e.g.*, based on an employer's size), this information is highlighted in the first column: Number of Employees (If It Impacts Numbers).

What Laws Are NOT Covered: The chart only addresses laws that are generally applicable to private employers. It does not cover: 1) Standards applicable to government contractors (*e.g.*, Executive Order 13706); 2) Industry-specific laws (*e.g.*, Los Angeles & Long Beach, CA hotel laws, or SeaTac, WA hospitality / transportation employer law). To learn about those laws, see the GPS survey [Paid Sick Leave: Federal Government Contractors & Industry-Specific Laws](#). Also, the chart does not include Pittsburgh, PA's law because trial and appellate courts have found it invalid. If the state supreme court eventually overturns these decisions, it will be included.

Full Summary: The chart briefly highlights issues in the most general terms. For complete details on each individual topic, see the GPS survey [Paid Sick Leave: Generally Applicable Laws \(Full Summary\)](#).

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
Arizona	15 or more employees	1:30	40 hours (Annual)	40 hours (If Accrual Cap Used)	40 hours	40 hours / Cash-Out / 40 Hours (Statute)

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
						40 hours / None / 40 Hours (Proposed Rules)
	Fewer than 15 employees	1:30	24 hours (Annual)	24 hours (If Accrual Cap Used)	24 hours	24 hours / Cash-Out / 24 Hours (Statute) 24 hours / None / 24 Hours (Proposed Rules)
California	All Employers	1:30 (Fractional Accrual)	48 Hours or 6 Days (Greater Thereof) (Maximum Bank)	48 Hours or 6 Days (Greater Thereof) (If Accrual Cap Used)	24 Hours or 3 Days (Greater Thereof)	24 Hours or 3 Days (Greater Thereof) / None / 24 Hours or 3 Days (Greater Thereof)
	25 or More Employees Berkeley, CA (October 1, 2017)	1:30 (Whole-Hour Accrual) Berkeley, CA (October 1, 2017)	72 Hours (Maximum Bank) Berkeley, CA (October 1, 2017)	72 Hours (If Accrual Cap Used) Berkeley, CA (October 1, 2017)	Only Limit Is Amount Employee Has Accrued & Available Berkeley, CA (October 1, 2017)	Pure Front Loading Is Not Available Berkeley, CA (October 1, 2017)
	Fewer than 25 Employees Berkeley, CA (October 1, 2017)	1:30 (Whole-Hour Accrual) Berkeley, CA (October 1, 2017)	48 Hours (Annual) Berkeley, CA (October 1, 2017)	48 Hours (If Accrual Cap Used) Berkeley, CA (October 1, 2017)	48 Hours Berkeley, CA (October 1, 2017)	48 Hours / None / 48 Hours Berkeley, CA (October 1, 2017)
	56 or More Covered Employees Emeryville, CA	1:30 (Fractional Accrual) Emeryville, CA	72 Hours (Maximum Bank Unless Frontloading) Emeryville, CA	72 Hours (If Accrual Cap Used) Emeryville, CA	Only Limit Is Amount Employee Has Accrued & Available (Unless Front Loading)	72 Hours / None / 72 Hours Emeryville, CA

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
					Emeryville, CA	
	55 or Fewer Covered Employees Emeryville, CA	1:30 (Fractional Accrual) Emeryville, CA	48 Hours (Maximum Bank Unless Frontloading) Emeryville, CA	48 Hours (If Accrual Cap Used) Emeryville, CA	Only Limit Is Amount Employee Has Accrued & Available (Unless Front Loading) Emeryville, CA	48 Hours / None / 48 Hours Emeryville, CA
	26 or More Covered Employees (July 1, 2016) 25 or Fewer Covered Employees (July 1, 2017) Los Angeles, CA	1:30 (Fractional Accrual) Los Angeles, CA	72 Hours (Maximum Bank) Los Angeles, CA	72 Hours (If Accrual Cap Used) Los Angeles, CA	48 Hours Los Angeles, CA	48 Hours / 72 Hours (Up To, With Annual Front Load) / 48 Hours Los Angeles, CA
	10 or More Employees (Anywhere) Oakland, CA	1:30 (Whole-Hour Accrual) Oakland, CA	72 Hours (Maximum Bank) Oakland, CA	72 Hours (If Accrual Cap Used) Oakland, CA	Only Limit Is Amount Employee Has Accrued & Available Oakland, CA	Pure Front Loading Is Not Available Oakland, CA
	Fewer than 10 Employees (Anywhere) Oakland, CA	1:30 (Whole-Hour Accrual) Oakland, CA	40 Hours (Maximum Bank) Oakland, CA	40 Hours (If Accrual Cap Used) Oakland, CA	Only Limit Is Amount Employee Has Accrued & Available Oakland, CA	Pure Front Loading Is Not Available Oakland, CA
	All Employers San Diego, CA	1:30 (Whole-Hour Accrual) San Diego, CA	80 Hours (Maximum Bank Unless Front Loading) San Diego, CA	80 Hours (If Accrual Cap Used) San Diego, CA	40 Hours San Diego, CA	40 Hours / None / 40 Hours San Diego, CA

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
	10 or more Employees (Anywhere) San Francisco, CA	1:30 (Whole-Hour Accrual) San Francisco, CA	72 hours (Maximum Bank) San Francisco, CA	72 hours (If Accrual Cap Used) San Francisco, CA	Only Limit Is Amount Employee Has Accrued & Available San Francisco, CA	Pure Front Loading Is Not Available San Francisco, CA
	Fewer than 10 Employees (Anywhere) San Francisco, CA	1:30 (Whole-Hour Accrual) San Francisco, CA	40 hours (Maximum Bank) San Francisco, CA	40 hours (If Accrual Cap Used) San Francisco, CA	Only Limit Is Amount Employee Has Accrued & Available San Francisco, CA	Pure Front Loading Is Not Available San Francisco, CA
	26 or more employees Santa Monica, CA	1:30 (Whole-Hour Accrual) Santa Monica, CA	40 hours [2017] (Maximum Bank Unless Front Loading) 72 hours [2018 & future years] (Maximum Bank Unless Front Loading) Santa Monica, CA	40 hours [2017] (If Accrual Cap Used) 72 hours [2018 & future years] (If Accrual Cap Used) Santa Monica, CA	Only Limit Is Amount Employee Has Accrued & Available (If accrual system used) 40 hours [2017] (If front loading system used) 72 hours [2018 & future years] (If front loading system used) Santa Monica, CA	40 hours / None / 40 hours [2017] 72 hours / None / 72 hours [2018 & future years] Santa Monica, CA
	25 or fewer employees Santa Monica, CA	1:30 (Whole-Hour Accrual) Santa Monica, CA	32 hours [2017] (Maximum Bank Unless Front Loading) 40 hours [2018 & future years] (Maximum Bank Unless Front Loading) Santa Monica, CA	32 hours [2017] (If Accrual Cap Used) 40 hours [2018 & future years] (If Accrual Cap Used) Santa Monica, CA	Only Limit Is Amount Employee Has Accrued & Available (If accrual system used) 32 hours [2017] (If front loading system used) 40 hours [2018 & future years] (If front loading system used)	32 hours / None / 32 hours [2017] 40 hours / None / 40 [2018 & future years] Santa Monica, CA

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
					Santa Monica, CA	
Connecticut	50 or More Employees in Connecticut	1:40 (Whole-Hour Accrual)	40 Hours (Annual)	40 Hours	40 Hours	40 hours / None / 40 hours *Based on informal discussions with Connecticut Department of Labor
District of Columbia	100 or More Employees	1:37	7 Days (Annual)	7 Days (If Accrual Cap Used)	7 Days (If Accrual Cap Used)	7 Days / None / 7 Days
	25 - 99 Employees	1:43	5 Days (Annual)	5 Days (If Accrual Cap Used)	5 Days (If Accrual Cap Used)	5 Days / None / 5 Days
	24 or Fewer Employees	1:87	3 Days (Annual)	3 Days (If Accrual Cap Used)	3 Days (If Accrual Cap Used)	3 Days / None / 3 Days
	Tipped Restaurant or Bar Employees	1:43	5 Days (Annual)	5 Days (If Accrual Cap Used)	5 Days (If Accrual Cap Used)	5 Days / None / 5 Days
Illinois	1 Covered Employee & either a Business Facility in Chicago or Subject to Chicago License Requirements Chicago, IL	1:40 (Whole-Hour Accrual) Chicago, IL	40 hours (Annual) Chicago, IL	20 Hours (Ordinance-Protected Leave) 40 Hours (FMLA-Protected Leave) Chicago, IL	40 Hours (Generally) 60 Hours (If 40 FMLA-Protected Leave Hours Used) Chicago, IL	60 Hours / None / 40 Hours (FMLA-Ineligible Employer or Employee) 60 Hours / None / 60 Hours (If 40 FMLA-Protected Leave Hours Used) (FMLA-Eligible Employer & Employee) Chicago, IL

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
	All Employers with a Place of Business in Cook County Cook County, IL	1:40 (Whole-Hour Accrual) Cook County, IL	40 Hours (Annual) Cook County, IL	20 Hours (Ordinance-Protected Leave) 40 Hours (FMLA-Protected Leave) Cook County, IL	40 Hours (Generally) 60 Hours (If 40 FMLA-Protected Leave Hours Used) Cook County, IL	60 Hours / None / 40 Hours (FMLA-Ineligible Employer or Employee) 100 Hours (60 Ordinance-Restricted & 40 FMLA-Restricted) / None / 60 Hours (If 40 FMLA-Protected Leave Hours Used) (FMLA-Eligible Employer & Employee) Cook County, IL
Maryland	5 or More Employees [Paid] Montgomery County, MD	1:30 Montgomery County, MD	56 Hours (Annual) Montgomery County, MD	56 Hours (If Accrual Cap Used) Montgomery County, MD	80 Hours Montgomery County, MD	56 Hours / None / 56 Hours Montgomery County, MD
	Fewer than 5 Employees [Paid & Unpaid] Montgomery County, MD	1:30 Montgomery County, MD	32 Hours Paid / 24 Hours Unpaid (Annual) Montgomery County, MD	32 Hours Paid / 24 Hours Unpaid (If Accrual Cap Used) Montgomery County, MD	80 Hours Montgomery County, MD	32 Hours Paid & 24 Hours Unpaid / None / 32 Hours Paid & 24 Hours Unpaid Montgomery County, MD
Massachusetts	11 or More Employees [Paid] 10 or Fewer Employees [Unpaid]	1:30 (Whole-Hour or Fractional - Employer Chooses)	40 Hours (Annual)	40 Hours	40 Hours	40 Hours / None / 40 Hours

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
Minnesota	6 or more employees [Paid] 5 or fewer employees [Unpaid] Minneapolis, MN	1:30 (Whole-Hour Accrual) Minneapolis, MN	48 Hours (Annual) 80 Hours (Overall) Minneapolis, MN	80 Hours (If Accrual Cap Used) Minneapolis, MN	Only Limit Is Amount Employee Has Accrued & Available (Unless Front Loading) Minneapolis, MN	48 Hours / None / 48 Hours (First Year) 80 Hours / None / 80 Hours (Subsequent Years) Minneapolis, MN
	24 or More Employees & Physical Location in St. Paul (July 1, 2017) 23 or Fewer Employees & Physical Location in St. Paul (January 1, 2018) St. Paul, MN	1:30 (Whole-Hour Accrual) St. Paul, MN	48 Hours (Annual) 80 Hours (Overall) St. Paul, MN	80 Hours (If Accrual Cap Used) St. Paul, MN	Only Limit Is Amount Employee Has Accrued & Available (Unless Front Loading) St. Paul, MN	48 Hours / None / 48 Hours (First Year) 80 Hours / None / 80 Hours (Subsequent Years) St. Paul, MN
New Jersey	10 or More Employees; or Employers of Childcare, Home Healthcare & Food Service Workers Bloomfield, NJ	1:30 Bloomfield, NJ	40 Hours (Annual) Bloomfield, NJ	40 Hours Bloomfield, NJ	40 Hours Bloomfield, NJ	40 Hours / Cash-Out / 40 Hours Bloomfield, NJ
	Fewer than 10 Employees Bloomfield, NJ	1:30 Bloomfield, NJ	24 Hours (Annual) Bloomfield, NJ	40 Hours Bloomfield, NJ	40 Hours Bloomfield, NJ	24 Hours / Cash-Out / 24 Hours Bloomfield, NJ
	10 or More Employees; or	1:30 East Orange, NJ	40 Hours (Annual) East Orange, NJ	40 Hours East Orange, NJ	40 Hours East Orange, NJ	40 Hours / Cash-Out / 40 Hours East Orange, NJ

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
	Employers of Childcare, Home Healthcare & Food Service Workers East Orange, NJ					
	Fewer than 10 Employees East Orange, NJ	1:30 East Orange, NJ	24 Hours (Annual) East Orange, NJ	40 Hours East Orange, NJ	40 Hours East Orange, NJ	24 Hours / Cash-Out / 24 Hours East Orange, NJ
	10 or More Employees; or Employers of Childcare, Home Healthcare & Food Service Workers Elizabeth, NJ	1:30 Elizabeth, NJ	40 Hours (Annual) Elizabeth, NJ	40 Hours Elizabeth, NJ	40 Hours Elizabeth, NJ	40 Hours / Cash-Out / 40 Hours Elizabeth, NJ
	Fewer than 10 Employees Elizabeth, NJ	1:30 Elizabeth, NJ	24 Hours (Annual) Elizabeth, NJ	40 Hours Elizabeth, NJ	40 Hours Elizabeth, NJ	24 Hours / Cash-Out / 24 Hours Elizabeth, NJ
	10 or More Employees; or Employers of Childcare, Home Healthcare & Food Service Workers Irvington, NJ	1:30 Irvington, NJ	40 Hours (Annual) Irvington, NJ	40 Hours Irvington, NJ	40 Hours Irvington, NJ	40 Hours / Cash-Out / 40 Hours Irvington, NJ
	Fewer than 10 Employees	1:30	24 Hours (Annual)	40 Hours	40 Hours	24 Hours / Cash-Out / 24 Hours

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
	Irvington, NJ	Irvington, NJ	Irvington, NJ	Irvington, NJ	Irvington, NJ	Irvington, NJ
	10 or More Employees; or Employers of Childcare, Home Healthcare & Food Service Workers Jersey City, NJ	1:30 Jersey City, NJ	40 Hours (Annual) Jersey City, NJ	40 Hours Jersey City, NJ	40 Hours Jersey City, NJ	Law Is Silent
	Fewer than 10 Employees Jersey City, NJ	1:30 Jersey City, NJ	24 Hours (Annual) Jersey City, NJ	40 Hours Jersey City, NJ	40 Hours Jersey City, NJ	Law Is Silent
	10 or More Employees; or Employers of Childcare, Home Healthcare & Food Service Workers Montclair, NJ	1:30 Montclair, NJ	40 Hours (Annual) Montclair, NJ	40 Hours Montclair, NJ	40 Hours Montclair, NJ	40 Hours / Cash-Out / 40 Hours Montclair, NJ
	Fewer than 10 Employees Montclair, NJ	1:30 Montclair, NJ	24 Hours (Annual) Montclair, NJ	40 Hours Montclair, NJ	40 Hours Montclair, NJ	24 Hours / Cash-Out / 24 Hours Montclair, NJ
	10 or More Employees; or Employers of Childcare, Home Healthcare & Food Service Workers	1:30 Morristown, NJ	40 Hours (Annual) Morristown, NJ	40 Hours Morristown, NJ	40 Hours Morristown, NJ	40 Hours / Cash-Out / 40 Hours Morristown, NJ

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
	Morristown, NJ					
	Fewer than 10 Employees Morristown, NJ	1:30 Morristown, NJ	24 Hours (Annual) Morristown, NJ	40 Hours Morristown, NJ	40 Hours Morristown, NJ	24 Hours / Cash-Out / 24 Hours Morristown, NJ
	10 or More Employees New Brunswick, NJ	1:35 (Fractional Accrual) New Brunswick, NJ	40 Hours (Full-Time Employee) (Annual) 24 Hours (Part-Time Employee) (Annual) New Brunswick, NJ	40 Hours (Full-Time Employee) 24 Hours (Part-Time Employee) New Brunswick, NJ	40 Hours New Brunswick, NJ	40 Hours / Cash-Out / 40 Hours New Brunswick, NJ
	Fewer than 10 Employees New Brunswick, NJ	1:35 (Fractional Accrual) New Brunswick, NJ	24 Hours (Annual) New Brunswick, NJ	24 Hours New Brunswick, NJ	40 Hours New Brunswick, NJ	24 Hours / Cash-Out / 24 Hours New Brunswick, NJ
	10 or More Employees; or Employers of Childcare, Home Healthcare & Food Service Workers Newark, NJ	1:30 Newark, NJ	40 Hours (Annual) Newark, NJ	40 Hours Newark, NJ	40 Hours Newark, NJ	40 Hours / Cash-Out / 40 Hours Newark, NJ
	Fewer than 10 Newark, NJ	1:30 Newark, NJ	24 Hours (Annual) Newark, NJ	40 Hours Newark, NJ	40 Hours Newark, NJ	24 Hours / Cash-Out / 24 Hours Newark, NJ
	10 or More Employees; or Employers of Childcare, Home	1:30 Passaic, NJ	40 Hours (Annual) Passaic, NJ	40 Hours Passaic, NJ	40 Hours Passaic, NJ	40 Hours / Cash-Out / 40 Hours Passaic, NJ

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
	Healthcare & Food Service Workers Passaic, NJ					
	Fewer than 10 Employees Passaic, NJ	1:30 Passaic, NJ	24 Hours (Annual) Passaic, NJ	40 Hours Passaic, NJ	40 Hours Passaic, NJ	24 Hours / Cash-Out / 24 Hours Passaic, NJ
	10 or More Employees; or Employers of Childcare, Home Healthcare & Food Service Workers Paterson, NJ	1:30 Paterson, NJ	40 Hours (Annual) Paterson, NJ	40 Hours Paterson, NJ	40 Hours Paterson, NJ	40 Hours / Cash-Out / 40 Hours Paterson, NJ
	Fewer than 10 Employees Paterson, NJ	1:30 Paterson, NJ	24 Hours (Annual) Paterson, NJ	40 Hours Paterson, NJ	40 Hours Paterson, NJ	24 Hours / Cash-Out / 24 Hours Paterson, NJ
	10 or More Employees; or Employers of Childcare, Home Healthcare & Food Service Workers Plainfield, NJ	1:30 Plainfield, NJ	40 Hours (Annual) Plainfield, NJ	40 Hours Plainfield, NJ	40 Hours Plainfield, NJ	40 Hours / Cash-Out / 40 Hours Plainfield, NJ
	Fewer than 10 Employees Plainfield, NJ	1:30 Plainfield, NJ	24 Hours (Annual) Plainfield, NJ	40 Hours Plainfield, NJ	40 Hours Plainfield, NJ	24 Hours / Cash-Out / 24 Hours Plainfield, NJ

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
	10 or More Employees; or Employers of Childcare, Home Healthcare & Food Service Workers Trenton, NJ	1:30 Trenton, NJ	40 Hours (Annual) Trenton, NJ	40 Hours Trenton, NJ	40 Hours Trenton, NJ	40 Hours / Cash-Out / 40 Hours Trenton, NJ
	Fewer than 10 Employees Trenton, NJ	1:30 Trenton, NJ	24 Hours (Annual) Trenton, NJ	40 Hours Trenton, NJ	40 Hours Trenton, NJ	24 Hours / Cash-Out / 24 Hours Trenton, NJ
New York	5 or More Covered Employees [Paid] 1 or More Covered Domestic Workers [Paid] Other Employers [Unpaid] New York City, NY	1:30 New York City, NY	40 Hours (Annual) New York City, NY	40 Hours New York City, NY	40 Hours New York City, NY	40 Hours / None / 40 Hours New York City, NY
Oregon	At Least 10 Employees in Oregon [Paid] Located in Portland & Employs at Least 6 Employees in Oregon [Paid] Other Employers [Unpaid]	1:30 (Fractional Accrual)	40 Hours (Annual) 80 Hours (Total)	40 Hours	40 Hours	40 Hours / None / 40 Hours

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
Pennsylvania	10 or More Employees [Paid] Fewer than 10 Employees [Unpaid] Philadelphia, PA	1:40 Philadelphia, PA	40 Hours Philadelphia, PA	No Express Limit Philadelphia, PA	40 Hours Philadelphia, PA	40 Hours / None / 40 Hours Philadelphia, PA
Vermont	Other employers (January 1, 2017) 5 or fewer employees who averaged 30 hours or more per week the previous calendar year (January 1, 2018)	1:52 (Whole-Hour Accrual)	24 Hours (1/1/17 - 12/31/18) 40 Hours (1/1/19 - Forward)	24 Hours (If Accrual Cap Used) (1/1/17 - 12/31/18) 40 Hours (If Accrual Cap Used) (1/1/19 - Forward)	24 Hours (1/1/17 - 12/31/18) 40 Hours (1/1/19 - Forward)	24 Hours / None / 24 Hours (2017 & 2018) 40 Hours / None / 40 Hours (2019 - Forward)
Washington	All Employers	1:40	No Express Limit	40 Hours	No Express Limit	Pure Front Loading Is Not Available
	250 or More Full-Time Equivalents (Anywhere) Seattle, WA	1:30 Seattle, WA	No Express Limit Seattle, WA	72 Hours (If Sick Leave Only) 108 Hours (If PTO) Seattle, WA	72 Hours (If Sick Leave Only) 108 Hours (If PTO) Seattle, WA	72 Hours / None / 72 Hours (If Sick Leave Only) 108 Hours / None / 108 Hours (If PTO) Seattle, WA
	At Least 50 & Fewer than 250 Full-Time Equivalents (Anywhere) Seattle, WA	1:40 Seattle, WA	No Express Limit Seattle, WA	56 Hours Seattle, WA	56 Hours Seattle, WA	56 Hours / None / 56 Hours Seattle, WA
	More than 4 & Fewer than 50 Full-	1:40	No Express Limit	40 Hours	40 Hours	40 Hours / None / 40 Hours

Jurisdiction	Number of Employees (If It Impacts)	Accrual Rate	Accrual Cap (Permitted)	Carry-Over Cap (Permitted)	Use Cap (Permitted)	Front Loading (Annual Leave / Carry-Over / Use)
	Time Equivalents (Anywhere) Seattle, WA	Seattle, WA	Seattle, WA	Seattle, WA	Seattle, WA	Seattle, WA
	10 or More Employees Spokane, WA	1:30 Spokane, WA	40 Hours (Annual) 80 Hours (Overall) Spokane, WA	40 Hours Spokane, WA	40 Hours Spokane, WA	40 Hours / None / 40 Hours Spokane, WA
	Fewer than 10 Employees Spokane, WA	1:30 Spokane, WA	24 Hours (Annual) 48 Hours (Overall) Spokane, WA	24 Hours Spokane, WA	24 Hours Spokane, WA	24 Hours / None / 24 Hours Spokane, WA
	All Employers Tacoma, WA	1:40 Tacoma, WA	24 Hours (Annual) 48 Hours (Overall) Tacoma, WA	24 Hours (If Accrual Cap Used) Tacoma, WA	40 Hours Tacoma, WA	24 Hours / 24 Hours or Cash-Out (If Offered, Employee Chooses) / 40 Hours Tacoma, WA

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