

## **Legislative Update SEPTEMBER 2020\***

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### **NEW YORK PAID SICK LEAVE LAW “ACCRUALS” BEGIN ON SEPTEMBER 30, 2020**

On April 3, 2020, the State of New York enacted a paid sick leave law that allows employees as of September 30, 2020 to begin accruing sick leave which may be taken beginning on January 1, 2021. Sick leave benefits are based on an employer’s number of employees and its net income in the previous tax year according to the following schedule as well as the rules outlined below.

- | <u>Employer’s Number of Employees &amp; Income:</u> | <u>Sick Leave Benefit:</u>               |
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| • Four or fewer employees & under \$1 million       | Up to forty hours of unpaid sick leave   |
| • Four or fewer employees & over \$1 million        | Up to forty hours of paid sick leave     |
| • Five to ninety-nine employees (any income)        | Up to forty hours of paid sick leave     |
| • One hundred or more employees (any income)        | Up to fifty-six hours of paid sick leave |
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- Employers have the option to grant a lump sum sick leave allotment up front each year to their employees or to require their employees to accrue sick leave, provided that the accrual rate is not less than one sick leave hour accrued for every thirty hours worked.
  - Employers may establish a minimum increment of four hours (or less) to use sick leave.
  - Although all unused sick leave must be carried over from year to year, an employer with fewer than one hundred employees will be permitted to limit an employee's use of sick leave to forty hours per calendar year, and an employer with one hundred or more employees will be permitted to limit an employee's use of sick leave to fifty-six hours per calendar year.
  - Employers are required to track the amount of sick leave provided to each employee and are required to maintain this information in their payroll records for six years.
  - Employers are not required to pay out any accrued but unused sick leave upon an employee's termination from employment.
  - Employers who already provide a sick leave or paid time off policy that meets or exceeds this law’s leave amounts need not provide additional leave as a result of this law. However, the employer’s policy must satisfy the accrual, carryover, and use requirements of this law.

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