



Webinar Series: Guidance on State and Local Paid Sick Leave and Paid Time Off Laws

Part 17: Year-End Playbook: 2025 Recap and 2026 Forecast

December 18, 2025

Seyfarth Shaw LLP

"Seyfarth" refers to Seyfarth Shaw LLP (an Illinois limited liability partnership).

©2025 Seyfarth Shaw LLP. All rights reserved. Private and Confidential





Legal Disclaimer

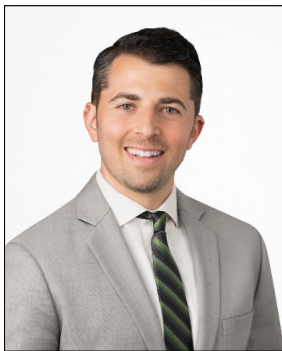
This presentation has been prepared by Seyfarth Shaw LLP for informational purposes only. The material discussed during this webinar should not be construed as legal advice or a legal opinion on any specific facts or circumstances. The content is intended for general information purposes only, and you are urged to consult a lawyer concerning your own situation and any specific legal questions you may have.

Seyfarth Shaw LLP

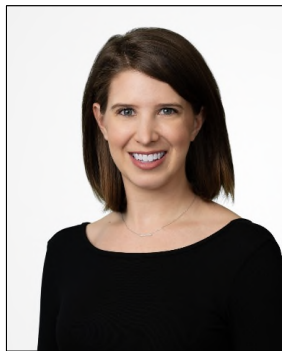
"Seyfarth" refers to Seyfarth Shaw LLP (an Illinois limited liability partnership).

©2025 Seyfarth Shaw LLP. All rights reserved. Private and Confidential

Speakers



Joshua Seidman
Partner
New York Office
jseidman@seyfarth.com



Catherine Feldman
Associate
LA – Century City Office
cfeldman@seyfarth.com



Katie Graham Poirot
Associate
Atlanta Office
kgpoirot@seyfarth.com

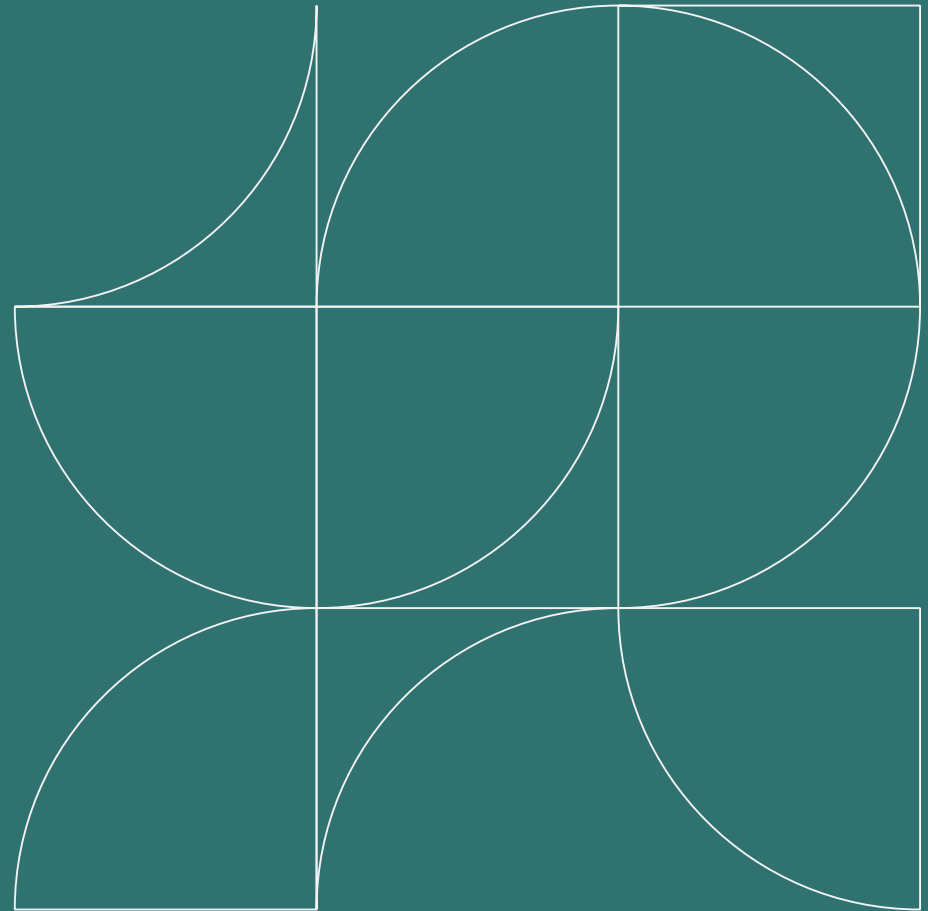


Ashley Casey
Associate
New York Office
acasey@seyfarth.com

Agenda

01	Nationwide Paid Sick Leave (PSL) and Paid Time Off (PTO) Overview
02	Nebraska Paid Sick Time Law – Effective October 1, 2025
03	Alaska Paid Sick Leave Law – Effective July 1, 2025
04	California Paid Sick Leave Law Amendments
05	New York State and City Paid Leave Updates
06	Pittsburgh Paid Sick Leave Amendments
07	Minnesota / Minneapolis Paid Sick Leave Updates
08	Missouri Paid Sick Leave Repeal
09	Maine Paid Time Off Amendments
10	Oregon and Washington Paid Sick Leave Amendments
11	PSL and PTO Law Outlook

Nationwide PSL and PTO Law Overview



Mandatory Paid Sick Leave (PSL) and PTO Laws

Total Mandates

As of Nov. 2025:
56 TOTAL PSL & PTO Mandates in the U.S.

- **Why?** Several jurisdictions have enacted multiple mandates.

Ex: General PSL Law + COVID-19 Temporary PSL Law

But number constantly changing due to COVID PSL laws + Sunset of Standard Laws.

As of Dec. 2020:
Approx. 69 TOTAL Mandates in U.S.

Federal

- **Executive Order 13706**
 PSL for many EEs of certain federal contractors
- **Families First Coronavirus Response Act**
 Emergency PSL for EEs of certain sized ERs (**sunset** as of 12/31/2020; reimbursement for voluntary leave option for select ERs **ended** 9/30/2021)

21 States + DC

PSL:

- AK (7/1/25)
- AZ
- CA (1/1/26 amendment)
- CO
- CT (1/1/25 amendment)
- DC
- MD
- MA (11/21/24 amendment)
- MI (2/21/25 amendment)
- MN (7/1/25 + 1/1/26 amendments)
- NE (10/1/25)
- NJ
- NM
- NY (1/1/25 amendment)
- OR (9/28/25 + 1/1/26 amendments)
- RI
- VT
- VA
- WA (7/27/25 + 1/1/26 amendment)

PTO:

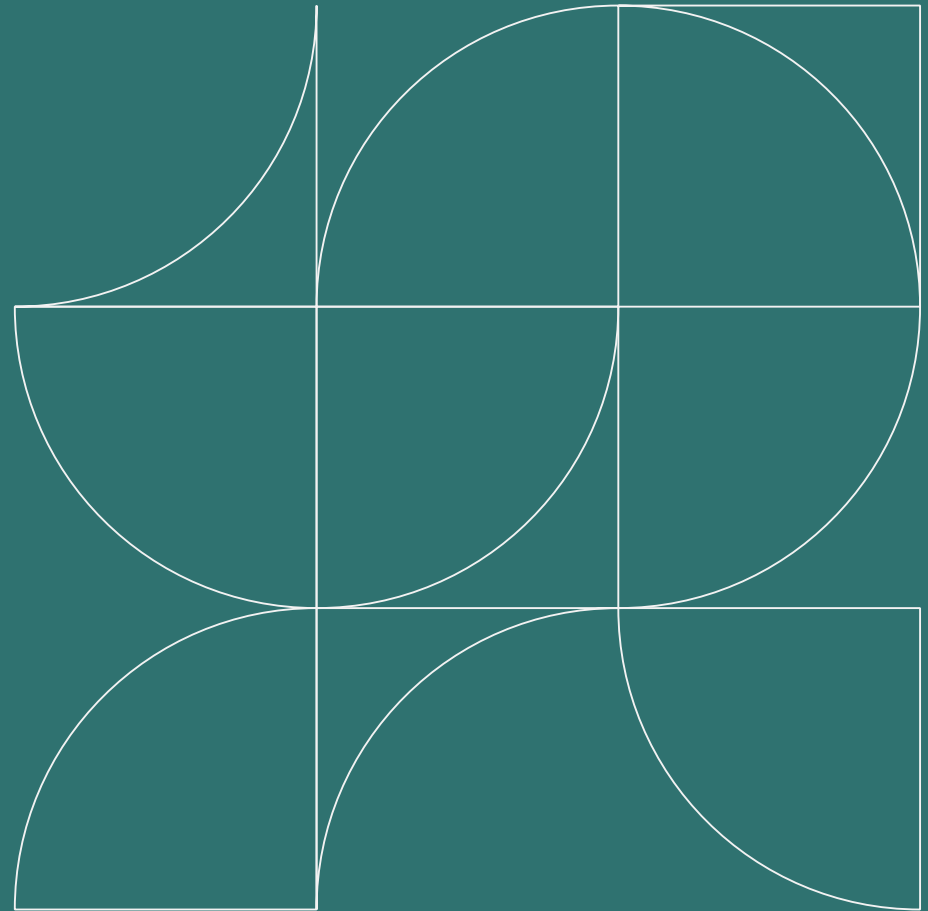
- IL
- ME (9/24/25 amendment)
- NV

25 Municipalities

- (1) San Francisco, CA; (2) Seattle, WA; (3) Long Beach, CA; (4) SeaTac, WA; (5) New York City, NY; (6) Los Angeles City, CA; (7) Oakland, CA; (8) Philadelphia, PA; (9) Tacoma, WA; (10) Emeryville, CA; (11) Montgomery County, MD; (12) Pittsburgh, PA; (13) Santa Monica, CA; (14) Minneapolis, MN; (15) San Diego, CA; (16) Chicago, IL (PTO/PSL); (17) Berkeley, CA; (18) Saint Paul, MN; (19) Cook County, IL (PTO); (20) Westchester County, NY; (21) Bernalillo County, NM (PTO); (22) Allegheny County, PA; (23) West Hollywood, CA (PTO); (24) Bloomington, MN; (25) Orland Park, IL (PTO)

Nebraska Paid Sick Time Law

Effective October 1, 2025



Nebraska Paid Sick Time Milestones

- **Ballot Initiative Passed:** November 2024
- **Law Amended:** June 2025
- **Most Recent FAQs Published:** August 2025
- **Guidance Released:** September 2025
- **Notice and Posting Requirement Effective Date:** September 15, 2025
- **PST Effective Date:** October 1, 2025
- **Wall of Shame (Public Enforcement Website):** Not yet live

Employee and Employer Coverage – Nebraska Paid Sick Time

- **Employer:** One of the major amendments involved employer coverage. Specifically, the Act only applies to employers with 11 or more employees.
- The Act allows for reduced PST obligations for “small businesses,” the threshold to qualify is employing fewer than 20 employees
- Notably, in counting the number of employees, the FAQs highlight that the NE DOL only includes individuals who work at least 80 hours in Nebraska for the employer in a calendar year.

Employee and Employer Coverage – Nebraska Paid Sick Time

- **Employee:** The amended Act also added exemptions for several groups of workers:
 - individual owner-operators,
 - independent contractors,
 - seasonal or temporary agricultural workers, and
 - workers under the age of 16.
- The FAQs and NE DOL Guidance emphasize that the Department will view someone as an employee for purposes of PST if they have worked at least 80 hours in Nebraska.
 - This is regardless of whether they are full-time, part-time, or temporary.

Accrual and Year-End Carryover – Nebraska Paid Sick Time

- **Accrual began** October 1, 2025, or after an employee has completed 80 hours of consecutive employment, whichever is later.
- Eligible employees **must** accrue at least **one hour of PST for every 30 hours worked**.
- **Accrual is capped at 40 or 56 hours per year**, depending on employer size.
- All accrued, unused PST **must be carried over from year to year**.
- Employers can avoid year-end carryover if they: **(a)** pay out accrued but unused PST at year-end **and (b)** provide the employee with a sufficient upfront grant of PST at the start of the new benefit year.

Annual Usage Cap & Frontloading – Nebraska Paid Sick Time

- **Annual Usage Cap:** Regardless of the amount of PST accrued or carried over at year-end, an employer is not required to permit an employee to use more than 56 hours of paid sick time in a benefit year.
 - Small businesses may limit paid sick time use to 40 hours per benefit year.
- **Frontloading:** Employers may provide the total amount of paid sick time at the beginning of the benefit year (i.e., a frontloaded grant) in lieu of accrual.

Reasons for Use – Nebraska Paid Sick Time

- Employees can use PST:
 - (a) for their own or a covered family member’s **illness, injury, or health condition, including preventive medical care,**
 - (b) **to attend a meeting at the employee’s child’s school or place of care** dictated by the child's mental or physical illness, injury, or health condition, or
 - (c) **certain public health emergency related absences.**
- **Covered Family Members include:**
 - Child, a stepchild, a legal ward, or a child to whom the employee stands in loco parentis;
 - Parent or legal guardian of an employee or an employee's spouse;
 - A person who stood in loco parentis to the employee or the employee's spouse when the employee or employee's spouse was a minor child;
 - Spouse or domestic partner of the employee;
 - Grandparent, grandchild, or sibling, of the employee or the employee's spouse; or
 - Any other individual related by blood to the employee or whose close association with the employee is the equivalent of a family relationship.

Balance Notification + Notice / Posting – Nebraska Paid Sick Time

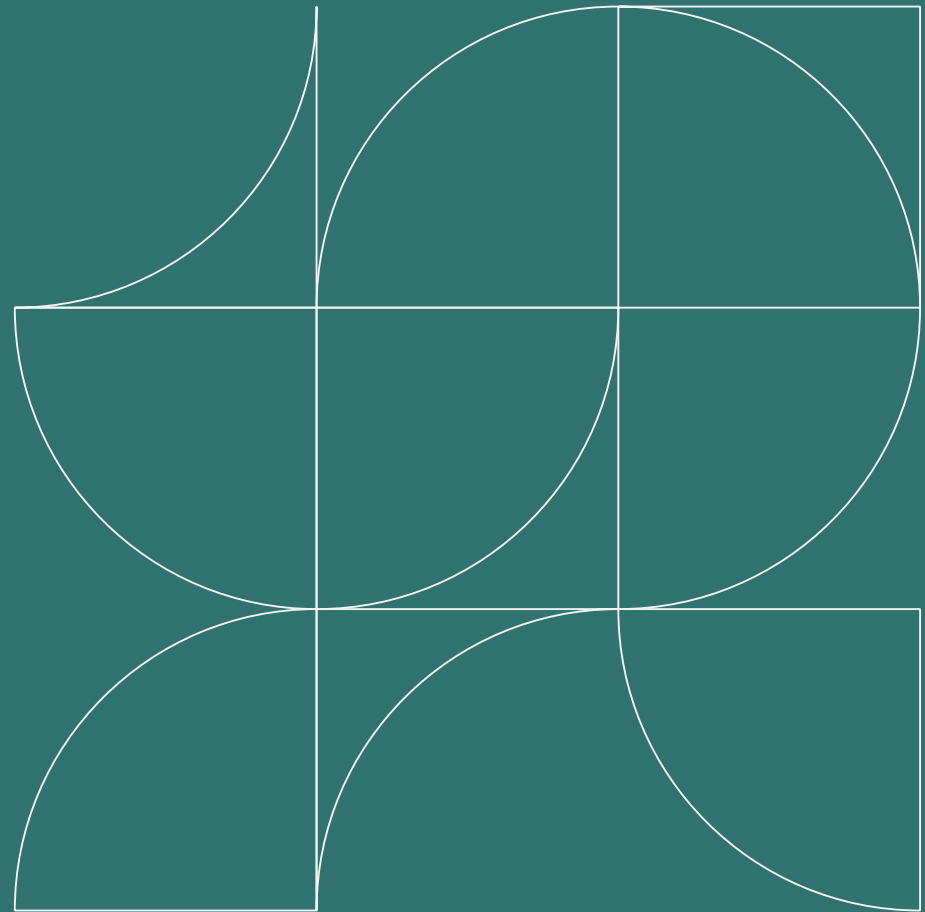
- **Available Balance Notification:** The following information must be recorded in, or on an attachment to, the employee's regular paycheck.
 - The amount of paid sick time available to the employee,
 - The amount of paid sick time taken by the employee to date in the year, and
 - The amount of pay the employee has received as paid sick time.

Note: Per FAQs, this requirement **can** be satisfied with an online system to which the employees have access.

- **Notice Standard:** Employers must provide written notice of select topics at the commencement of employment
 - Deadline for current employees was September 15, 2025.
- **Poster:** Employer must post notice in a conspicuous and accessible place in each establishment where such employees are employed.

Alaska Paid Sick Leave Law

Effective July 1, 2025



Alaska – PSL Law

PSL Law Effective July 1, 2025

- **Employer Eligibility:** All employers in Alaska.
- **Employee Eligibility:** Broad coverage, subject to limited exceptions.
- **Amount of Leave:** PSL is accrued at the rate of one hour for every 30 hours worked, up to a maximum of 40 or 56 hours per year, depending on employer size.
- **No Carryover Cap:** All PSL carries over at year-end.
- **Annual Usage Cap:** Employers may cap use at 40/56 hours per year.
- **Notice: Yes requirement; No model notice**—FAQ stating ERs must create their own has been removed, **but** practical compliance still required

Alaska – New Regulations

New Regulations Effective Sept. 25, 2025

- **Employer Size:** Based on the # of Full-Time Equivalents employed during the prior calendar year.
 - Calculation: Total # of hours worked by all part-time and full-time EES during the calendar year / max amount of regular hours for a full-time EE during the calendar year
- **PSL Payout:** Permissible to allow PSL cash-out at year-end or separation **IF** cash-out is optional.
 - Employee **must**:
 - Have the option to take cash payment instead of carrying over yearly accrual or maintain their PSL balance in case employee returns to employment within 6 months.
 - Voluntarily acknowledges acceptance of cash payment in writing.
- **Frontloading:** PSL can be frontloaded, **which eliminates carryover obligation.**
 - Proration of part-time employees' frontloaded grant must account for PSL the employee would accrue based on their normally scheduled hours.

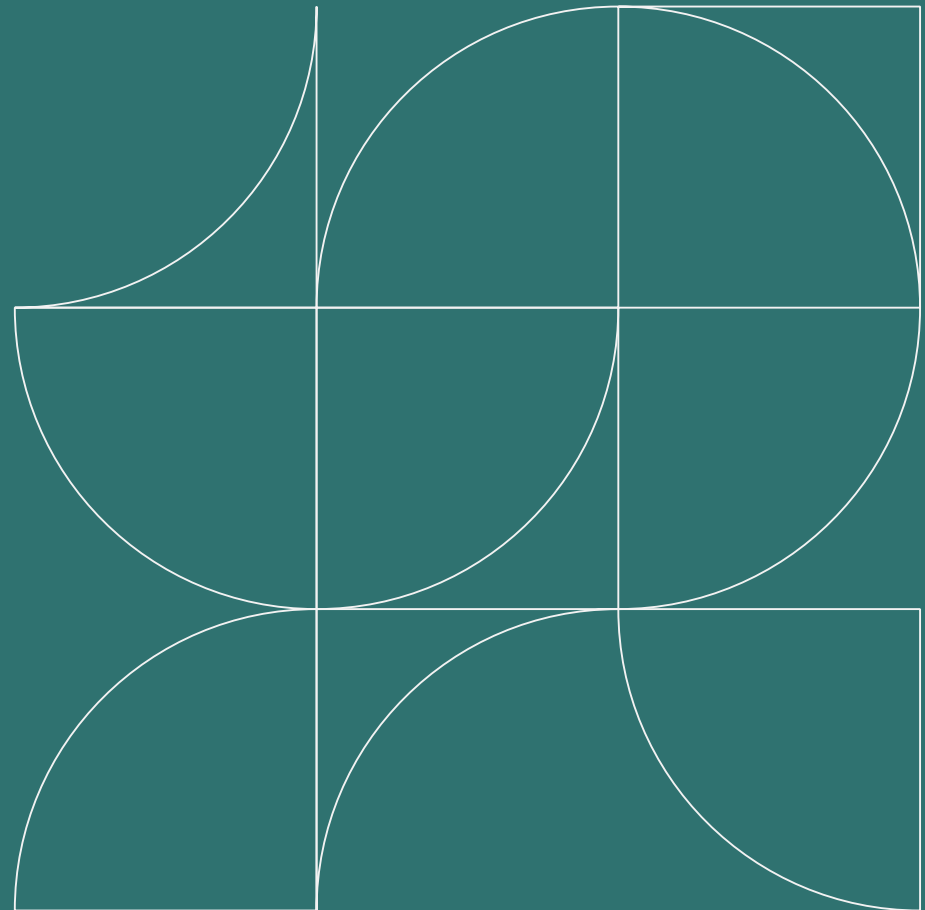
Alaska – New Regulations

New Regulations Effective Sept. 25, 2025

- **EE Notice to ER:** Cannot require more than 10 calendar days' advance notice for a foreseeable PSL absence; Can require notice as soon as practicable for unforeseeable PSL absence
- **Rate of Pay:** Confirm that PSL is to be paid at the employee's regular rate of pay as set forth under AK law
- **Written Policy/Notice:** Employer must notify employees in writing of:
 - Employee's entitlement to PSL at start of employment;
 - PSL accrual rate;
 - Reasons for use;
 - If the employer is using a PTO program to satisfy PSL requirements;
 - Notice and verification requirements; and
 - Prohibition of retaliation against employees' lawful use of PSL.

California Paid Sick Leave Law Amendments

Effective January 1, 2026



California – Amended Reasons For Use

Qualifying Acts of Violence - Effective Jan. 1, 2025

- PSL can be used if:
 - An employee is a victim of a qualifying act of violence and takes time off to obtain any relief.
 - Relief includes, but is not limited to a TRO, restraining order, or other injunctive relief, to help ensure the health, safety, or welfare of the EE or their child.
 - An employee is a victim/has a family member of a victim of a qualifying act of violence who takes time off to assist the family member for various reasons relating to the qualifying act of violence (25+ employees).

California – Amended Reasons For Use

10 Additional Categories of Relief for Qualifying Acts of Violence (25+ Employees)

- To obtain, or attempt to obtain any relief for you or your family member, including but not limited to a TRO, restraining order, or other injunctive relief, to help ensure the health, safety, or welfare of the employee or their family member.
- To seek, obtain, or assist a family member to seek or obtain medical attention for injuries.
- To seek, obtain, or assist a family member to seek or obtain services from a domestic violence shelter, program or rape crisis center.
- To see, obtain, or assist a family member to seek or obtain psychological counseling.
- To participate in safety planning and take other actions to increase safety from future qualifying acts of violence.
- to relocate or engage in the process of securing a new residence, including, but not limited to, temporary or permanent housing or enrolling a child in a new school/childcare.
- to provide care to a family member who is recovering from injuries.
- to seek, obtain, or assist a family member to seek or obtain civil/criminal legal services.
- to prepare for, participate in, or attend civil, administrative, or criminal legal proceedings.
- to seek, obtain, or provide childcare or care to a care-dependent adult if necessary to ensure the safety of the child or dependent adult.

California – Amended Reasons For Use

Victims of Certain Crimes - Effective Jan. 1, 2026

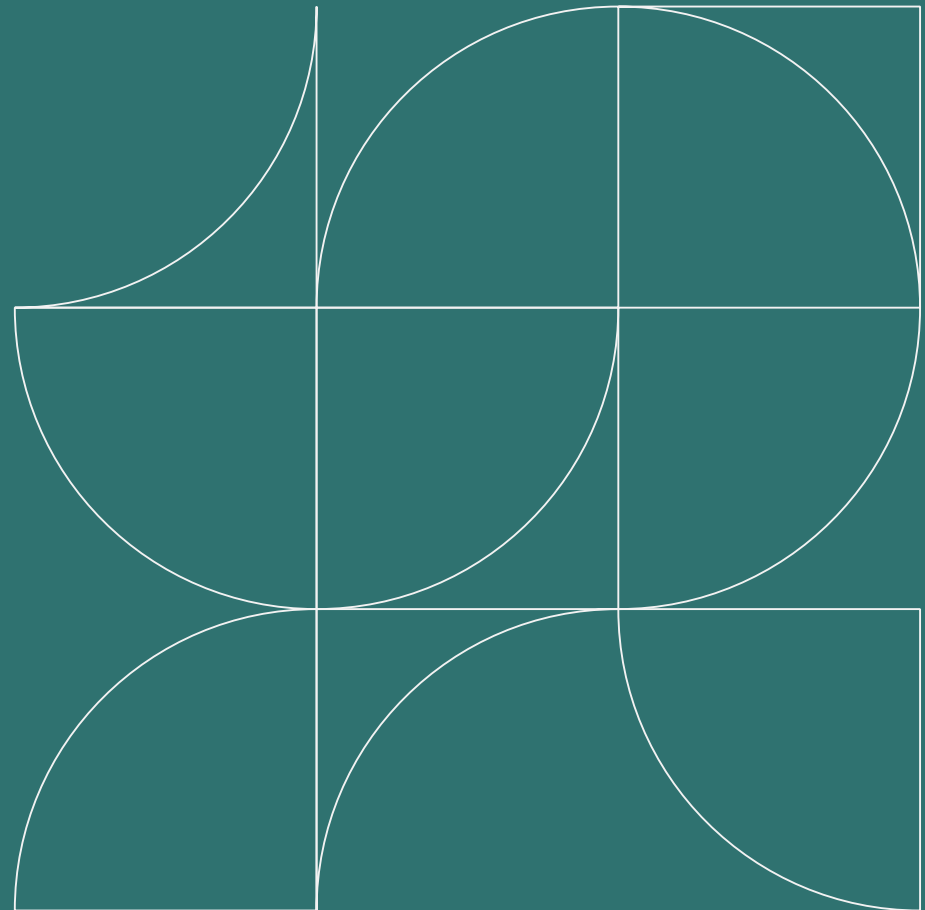
- Employees can use PSL to take time off to attend judicial proceedings if the employee or a covered family member are a victim of *certain* crimes and are attending judicial proceedings related to that crime.
- This new reason for leave will also be covered under California's unpaid job-protected leave.

California – Amended Reasons For Use

Relevant Definitions

- **Qualifying Act of Violence** – domestic violence, sexual assault, stalking, or an act, conduct or pattern of conduct in which an individual:
 - Causes bodily injury or death to another individual;
 - exhibits, draws, brandishes, or uses a firearm, or other dangerous weapon, with respect to another individual; or
 - uses, or makes a reasonably perceived or actual threat to use, force against another individual to cause physical injury or death.
- **Victim of a Crime** –
 - An individual against whom one of the following crimes was committed: (1) a “violent” or “serious” felony as defined under the CA Penal Code; (2) a felony provision of the law proscribing theft or embezzlement; and
 - An individual against whom one of the following crimes was committed or attempted and the individual suffered direct or threatened physical, psychological, or financial harm as a result: **(1)** vehicular manslaughter; **(2)** felony child abuse likely to produce great bodily harm or death; **(3)** assault resulting in the death of a child under 8 years of age; **(4)** felony domestic violence; **(5)** felony physical abuse of an elder or dependent adult; **(6)** felony stalking; **(7)** solicitation for murder; **(8)** a “serious felony” as defined under the CA Penal Code; **(9)** hit-and-run causing death or injury; **(10)** felony driving under the influence causing injury; and **(11)** sexual assault.

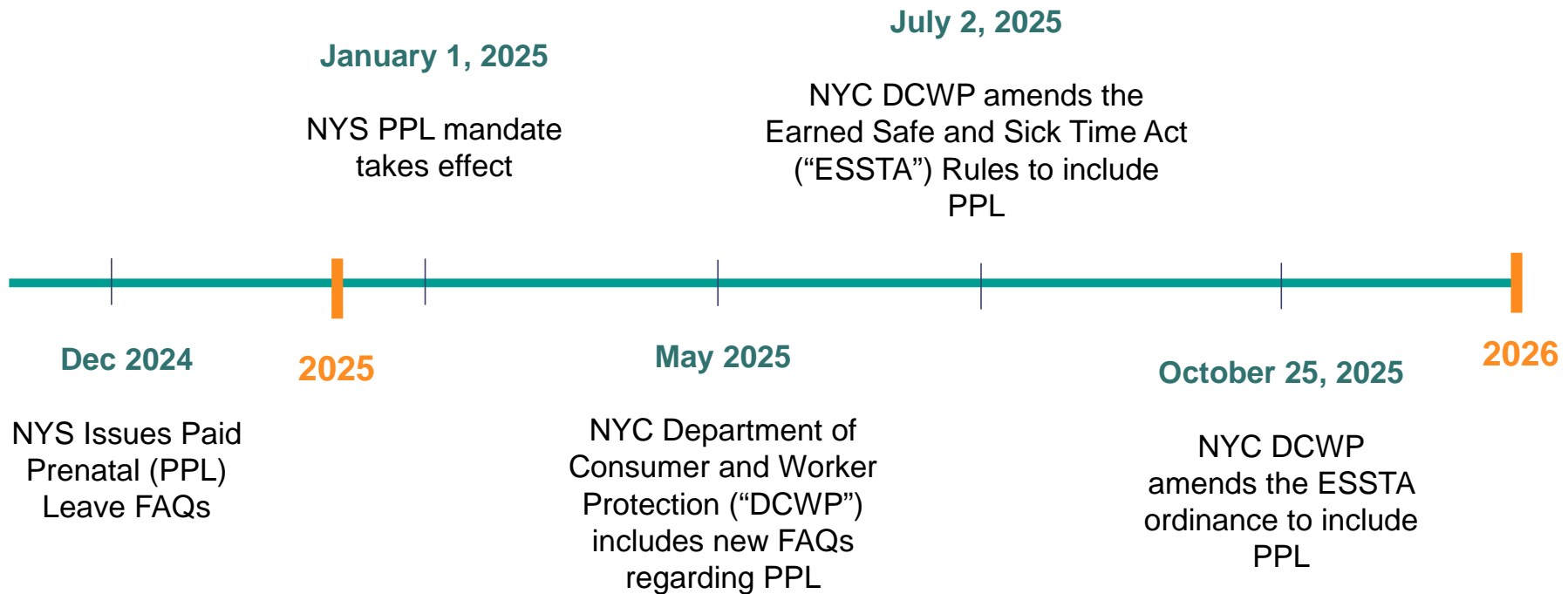
New York State and New York City Paid Leave Updates



New York State: COVID-19 Emergency Leave SUNSET

- **Background:** NYS employees were entitled to paid COVID-19 leave when they were subject to a mandatory or precautionary order of quarantine or isolation because of a COVID-19 illness.
- **Sunset Date:** July 31, 2025
- **Impact of Sunset Date:** Employees may continue to use other available paid leave for COVID-19-related reasons, including New York Paid Sick Leave.

New York State and City: Evolution of Paid Prenatal Leave



Paid Prenatal Leave: NY and NYC Key Provisions

- **Definition of Employee:** All private-sector employees.
 - *Includes:* part-time and temporary employees
- **Definition of Employer:** Any entity employing one or more individuals, except the government.
 - *Excludes:* state and federal governments
- **Amount of Leave:** 20 hours of leave during any 52-week calendar period.
 - “52-week calendar period:” begins when an employee first uses PPL.
- **Interplay with Other Leave:** PPL will be in addition to all other paid and unpaid leave entitlements, including sick and safe leave provided under the NYC ESSTA and the NYS Paid Sick Leave Law.
 - *Practical Takeaway:* Eligible EEs will be entitled to use up to 60 or 76 hours of PPL and PSL per year, depending on employer size.

Paid Prenatal Leave: NY and NYC Reasons for Use

- **Pregnancy-Related:**

- Physical examinations;
- medical procedures;
- monitoring and testing;
- discussions with a healthcare provider; and
- end-of-pregnancy care.

- **Fertility-Related:**

- any fertility treatment or care appointments;
- in vitro fertilization.

- **NOT Included:**

- Employees may **not** use PPL for post-natal or post-partum appointments.
- Additionally, spouses, partners, and other support persons may **not** use PPL to attend appointments with a pregnant person.

Paid Prenatal Leave: NY and NYC Key Provisions Cont.

- **Increments of Use:** Hourly increments
- **Documentation:** None. Employees are not required to provide documentation under the NYS law.
 - **However:** *The NYC amended Rules permit documentation after an employee has used PPL for **more than** three consecutive days. However, we **do not recommend** requiring any documentation in light of the NYS law.*
- **Notice Standards:** We recommend using the same notice standards that are currently in effect for ESSTA absences.
 - **Foreseeable:** Reasonable oral or written advance notice of **no more than seven days**.
 - **Unforeseeable:** Reasonable oral or written notice **as soon as practicable**.

Paid Prenatal Leave: NY and NYC Key Provisions Cont.

- **Carryover of Unused PPL:** Not required.
- **Payout of Unused PPL:** Not required.
- **Confidentiality Provision:** We recommend including a confidentiality provision in all written policies to confirm that any information obtained in connection with an employee's use of PPL will be treated as confidential and will not be disclosed except for limited circumstances.
- **Anti-Retaliation Provision:** We also recommend including an anti-retaliation provision in all written policies to confirm that employees will not be discriminated or retaliated against for using or requesting PPL.

Paid Prenatal Leave: NYC Only – Notice and Posting Requirements

- **Written Policy:** Per the amended Rules, NYC employer’s written PPL policy “[must meet or exceed all of the requirements of ESSTA.](#)”
- **Balance Notification:** The amended Rules add a PPL [balance notification requirement](#) for NYC employers.
 - The following information must be communicated each pay period that an employee uses PPL: (1) the amount of PPL used during the relevant pay period; and (2) the total balance of PPL available for use.
- **Notice of Employee Rights:** NYC employers must complete the [revised](#) Notice of Employee Rights and:
 - (1) [display](#) the updated Notice of Employee Rights in the workplace; and
 - (2) [distribute](#) the updated Notice of Employee Rights.

The revised Notice of Employee Rights can be found [here](#):

<https://www.nyc.gov/assets/dca/downloads/pdf/about/PaidSafeSickLeave-MandatoryNotice-English.pdf>

NYC Earned Safe and Sick Time Act: February 2026 Amendments

- **Effective Date:** February 22, 2026
- **Key Changes:**
 - expands the reasons for use;
 - adds an unpaid leave entitlement; and
 - modifies certain provisions pertaining to collective bargaining agreements.

NYC Earned Safe and Sick Time Act: Reasons for Use

Covered Reasons for Use:

- Closure of the employee's place of business by order of a public official due to a public health emergency or a public disaster, including fires, explosions, terrorist attacks, severe weather conditions or other catastrophes that are declared to be a public emergency;
- to care for a child whose school or care provider has restricted in-person operations or closed due to a public disaster or public health emergency;
- where a public official directs people to remain indoors or avoid travel during a public disaster and the direction results in the employee being unable to report to their worksite;
- where an employee or covered family member has been the victim of workplace violence”;
- absences when the employee acts as a caregiver to a minor child or care recipient; **and**
- certain absences involving obtaining or legal proceedings related to subsistence benefits or housing for the employee, their covered family member, or their care recipient.

NYC Earned Safe and Sick Time Act: Reasons for Use Cont.

Impact on the SEPARATE NYC Temporary Schedule Change Law:

- Amendments expand ESSTA's reasons for use to include the covered reasons for a temporary schedule change under the NYC Temporary Schedule Change Law.
- As of February 22, 2026:
 - Employees can still request up to two temporary schedule changes per year, subject to employer approval.
 - Employer does not need to approve, but it must respond and not retaliate.

NYC Earned Safe and Sick Time Act: **Unpaid Leave**

- **Amount of Leave:** 32 hours of unpaid leave in addition to the 40 or 56 hours of paid leave under ESSTA.
 - **Practical Note:** This requirement applies regardless of employer size or net income.
- **Waiting Period:** None. Unpaid ESSTA is available for immediate use upon hire and at the start of each calendar year.
- **Reasons for Use:** Same as ESSTA.
- **Carryover of Unused Unpaid Time:** Not required.
- **Interplay with Paid Time Under ESSTA:** Employers must use paid ESSTA before unpaid ESSTA, to the extent the paid benefit is available for use and the employee has not specifically requested to use their unpaid time.

NYC Earned Safe and Sick Time Act: CBAs

- **CBA Exclusions:** ESSTA's substantive requirements will not apply to a CBA where the CBA contains an **express** ESSTA waiver **and** provides for “**superior or comparable benefits.**”

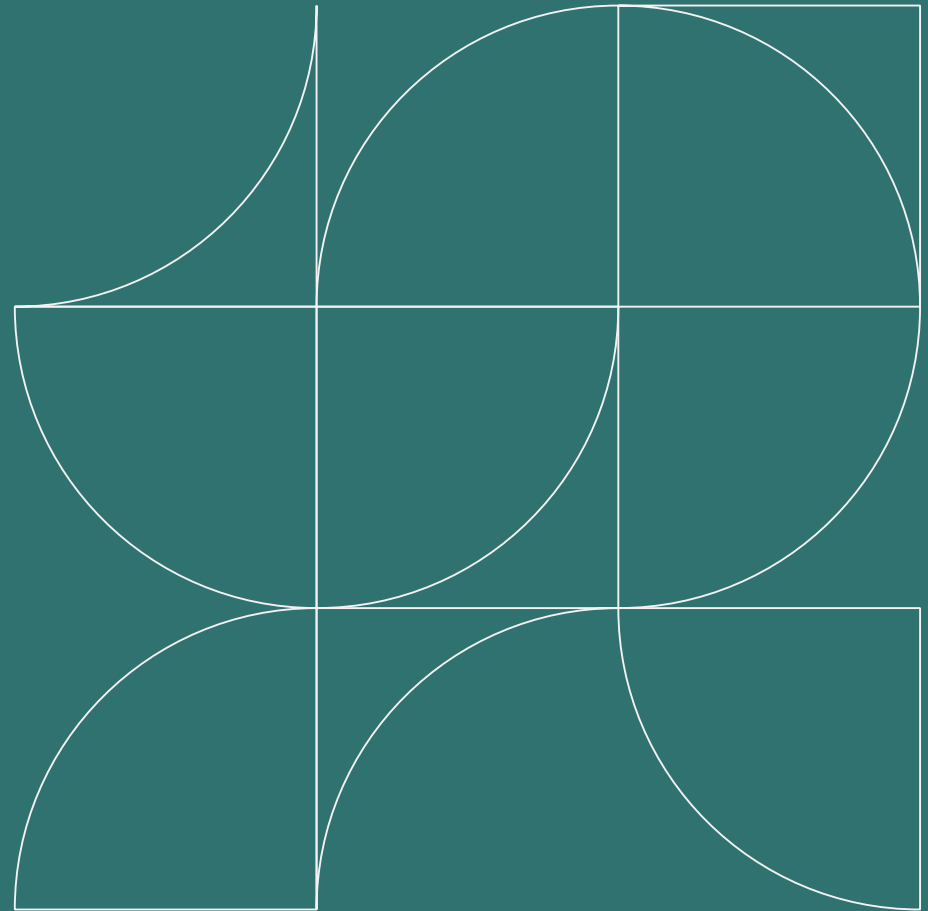
- **Unpaid Time Off:** In CBA context, unpaid time off **will not be considered a comparable benefit** for purposes of paid safe and sick time or paid parental leave.

NYC Earned Safe and Sick Time Act: Next Steps

- **Written Policy:** Review and revise existing ESSTA policies by February 22, 2026.
- **Training:** Considering training supervisory and managerial employees on new amendments.
- **Updated Notices:** Monitor NYC's ESSTA website for additional developments, including updates to FAQs and model notices.

Pittsburgh, PA Paid Sick Leave Updates

Amended: 6/24/25 → Effective 1/1/26



Pittsburgh PSL – Key Amendments Effective 1/1/2026

Topic	Detail
Covered Employees	<p><u>Through 2025</u>: Perform work in Pittsburgh for at least 35 hours in a year</p> <p><u>Beg. 1/1/2026</u>: All employees</p>
Accrual Rate	<p><u>Through 2025</u>: 1 hour for every 35 hours worked in Pittsburgh</p> <p><u>Beg. 1/1/2026</u>: 1 hour for every 30 hours worked</p>
Accrual Cap	<p><u>Through 2025</u>: 15+ EEs = 40 hours; Less than 15 EEs = 24 hours</p> <p><u>Beg. 1/1/2026</u>: Point-in-time cap; 15+ EEs = 72 hours; Less than 15 EEs = 48 hours</p>
Year-End Carryover	<p><u>Through 2025</u>: All PSL carries over unless frontloading as follows: 15+ EEs = 40 hours; Less than 15 EEs = 24 hours</p> <p><u>Beg. 1/1/2026</u>: All PSL carries over unless frontloading as follows: 15+ EEs = 72 hours; Less than 15 EEs = 48 hours</p>

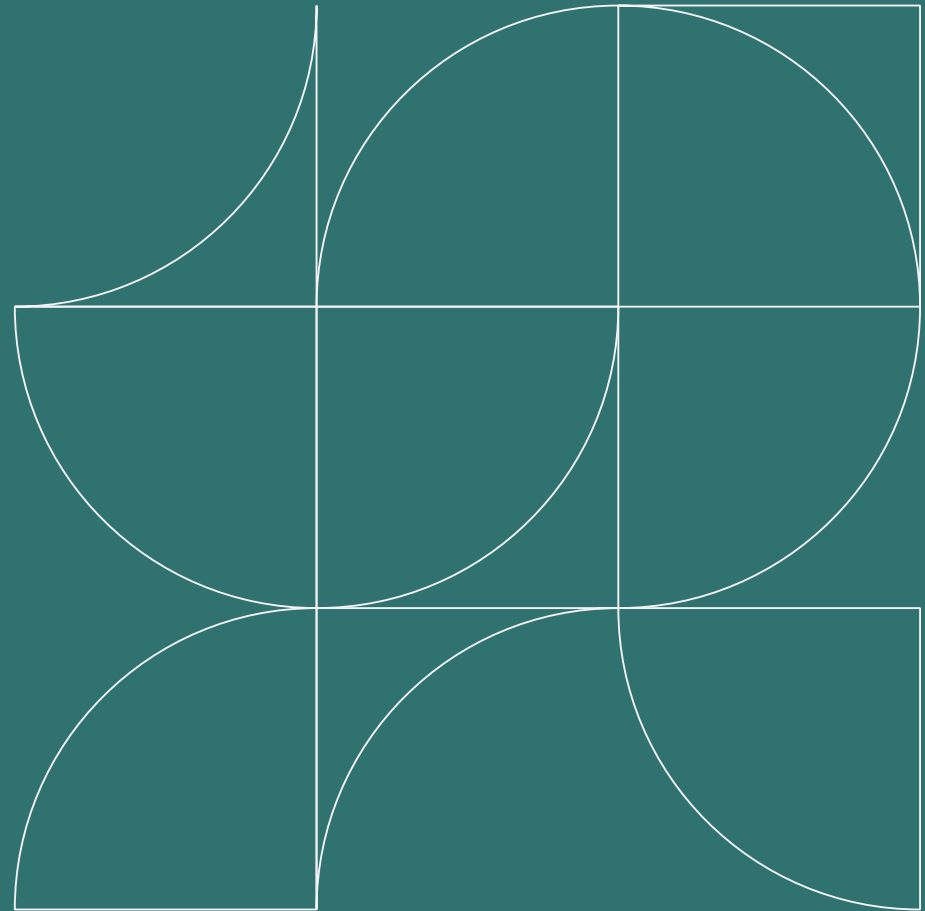
Pittsburgh PSL – Key Amendments Effective 1/1/2026

Topic	Detail
Usage Cap	<p><u>Through 2025</u>: 15+ EEs = 40 hours; Less than 15 EEs = 24 hours</p> <p><u>Beg. 1/1/2026</u>: 15+ EEs = 72 hours; Less than 15 EEs = 48 hours</p>
Frontloading	<p><u>Through 2025</u>: 15+ EEs = 40 hours; Less than 15 EEs = 24 hours – eliminates accrual & year-end carryover</p> <p><u>Beg. 1/1/2026</u>: 15+ EEs = 72 hours; Less than 15 EEs = 48 hours – eliminates accrual & year-end carryover</p>

Pittsburgh PSL – Key Amendments Effective 1/1/2026

- **Model Notice:** Updated model notice that reflects amendments released November 1, 2025
- **Updated Guidance from City of Pittsburgh:** expected soon
- **Allegheny County, PA PSL:**
 - Has not made corresponding updates to its PSL mandate.
 - Presents practical challenges for ERs

Minnesota / Minneapolis Paid Sick Leave Updates



Minnesota – Paid Sick Leave Law

SF 17 – Effective July 1, 2025 & January 1, 2026

On June 14, 2025, MN enacted an omnibus bill that amends its sick leave law as follows:

- **Notice:** Employers are permitted to “reasonably require” employees to give notice of unforeseeable PSL absences.
 - Previously “soon as practicable” standard.
- **Documentation:** Employers can require documentation after 2 consecutive absences
 - Down from 3 consecutive absences.
- **Replacement Worker:** While employers still cannot require employees to seek/find a replacement worker, employees can voluntarily trade shifts in lieu of using PSL.
- **Advancing PSL:** Employers may advance PSL to an employee based on the hours the employee is expected to work. If advanced amount is inadequate, employers must make up the difference.

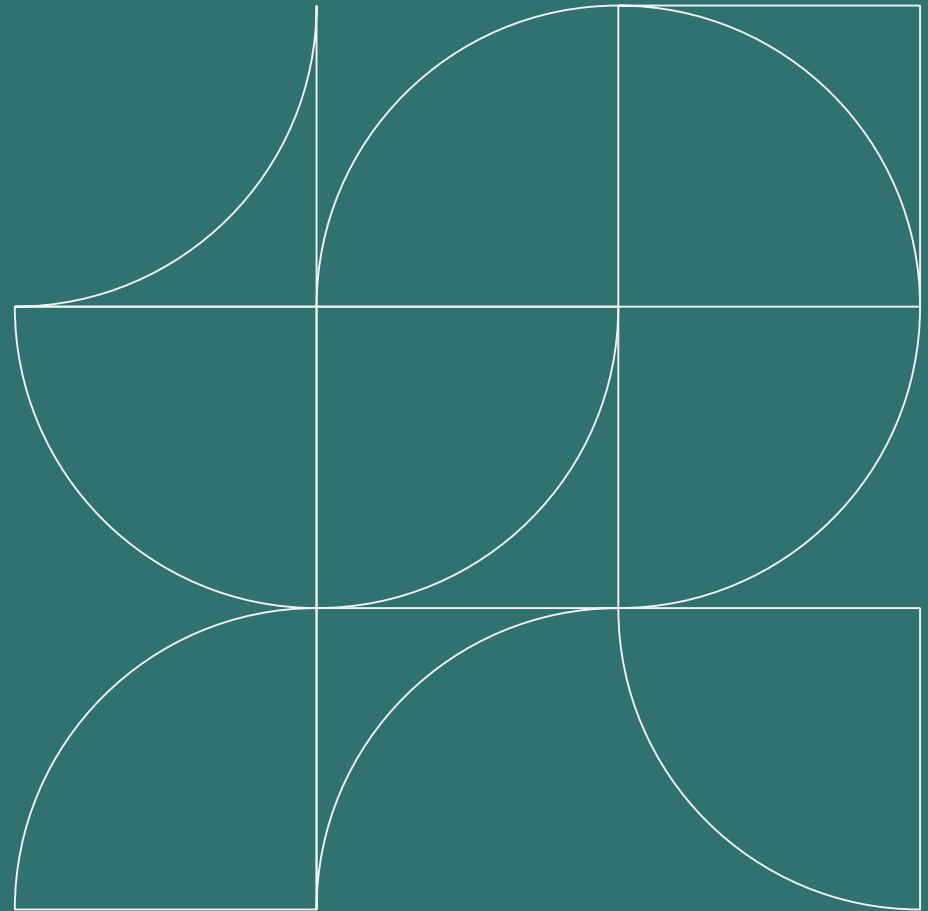
Minneapolis – Amended PSL Law

Amended PSL Law – Effective Dec. 31, 2025

- **Covered Employee:** Redefined to include employees “anticipated” to work at least 80 hours/year in Minneapolis for the employer.
 - Previously only applied to employees who did work 80 hours/year.
- **Accrual Cap:** All employers required to permit employees to accrue up to 48 hours of PSL in a year + point-in-time cap.
 - Removes unpaid PSL provision for employers with 5 or less employees.
- **Frontloading:** To eliminate carryover, an employer can frontload 48 hours + pay employee for unused PSL at year-end or 80 hours with no year-end payout.
- **Reinstatement to Re-Hires:** Expanded reinstatement from 90 days to 180 days following separation.
- **Reasons for Use and Family Members:** Expanded to align with MN reasons for use / family members.
- **Waiting Period Removed**
- **Written Policy Required:** Written policy must identify reasonable notice requirements for use of PSL.
- **Documentation:** Can be requested after 2 consecutive absences.
- **Private Right of Action and Penalties:** Administrative penalties ranging from \$200 to \$1,000/violation.

Missouri Paid Sick Leave Law Repeal

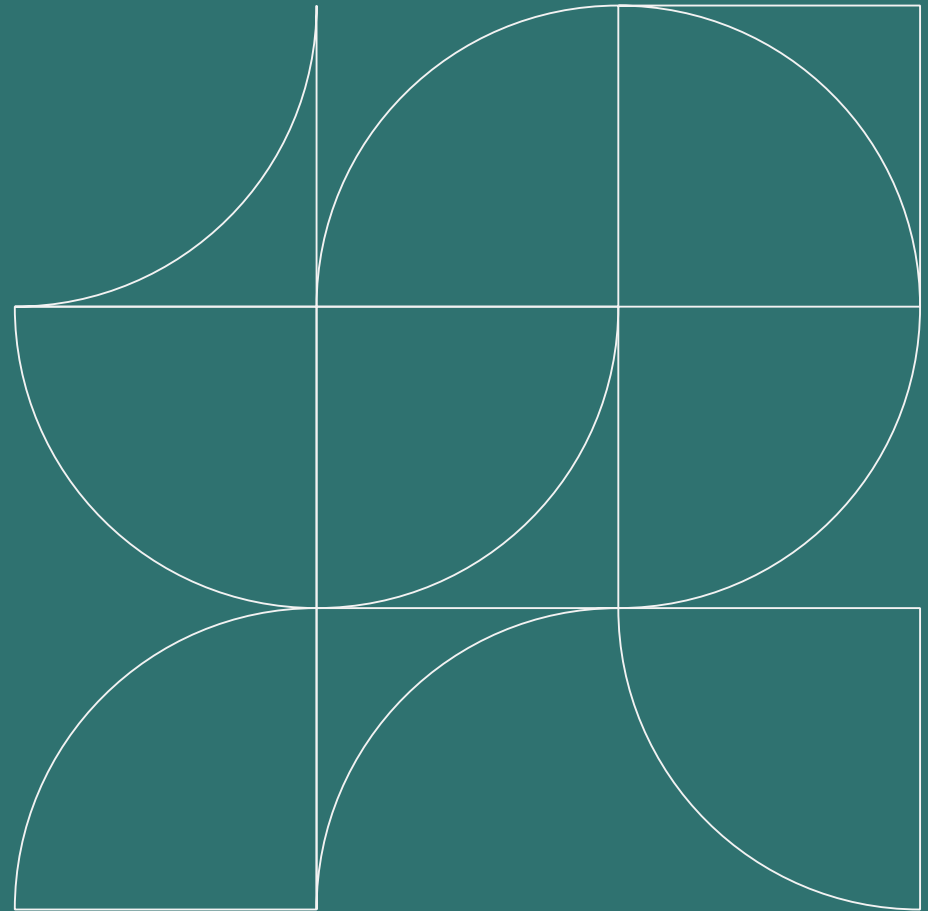
Effective August 28, 2025



Missouri PSL Law = REPEALED

- Following a successful ballot initiative in November 2024 known as Proposition A, the Missouri Earned Paid Sick Time Law went into effect as scheduled on **May 1, 2025**.
- **BUT less than 4 months later the law was repealed, effective August 28, 2025**
 - Tough spot for ERs → must decide what to do .
- **Here are several practical considerations ERs were analyzing:**
 - MO PSL must be provided to employees from May 1 to August 28, 2025;
 - Although the law was repealed, it could be problematic for employers to discontinue the benefits mid-year.
 - Employers considered whether they want to discontinue MO PSL benefits on August 28, or continue benefits through December 31, 2025, or through their current benefit year, if different.

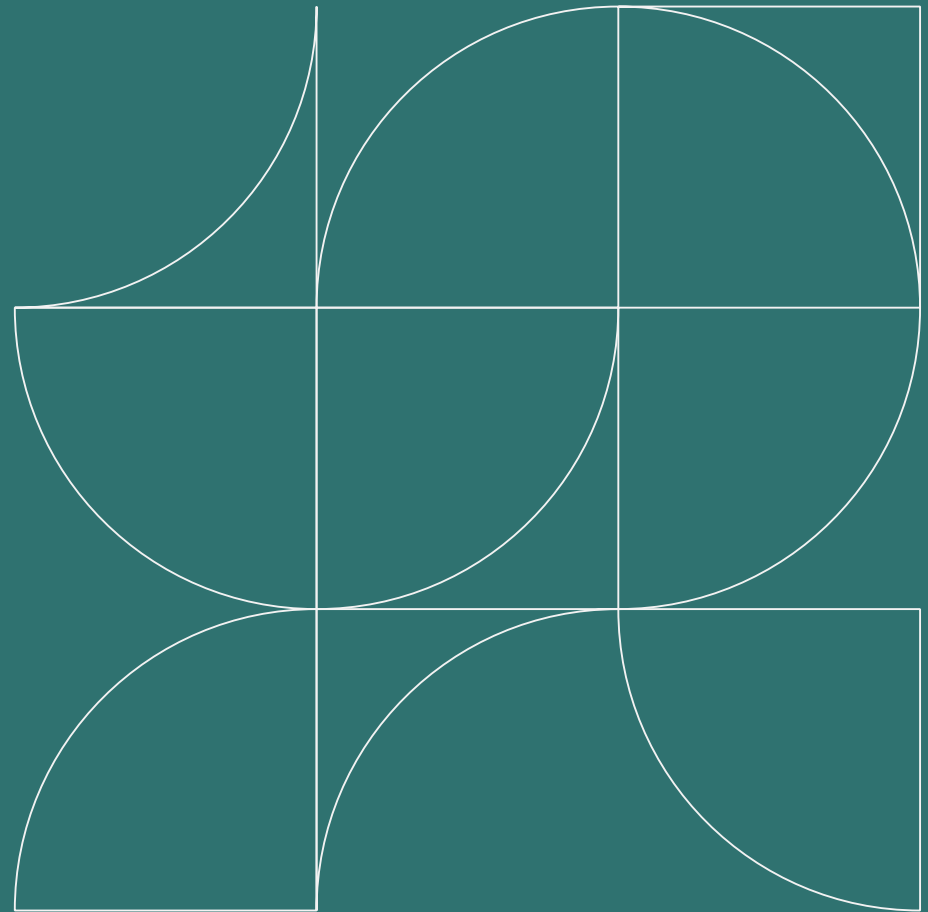
Maine Paid Time Off Amendments



Maine Paid Time Off Law – September 2025 Amendments

- On September 24, 2025 the Maine PTO law was amended
- **Accrual Cap and Year-End Carryover:**
 - Pre-Amendment: Maine PTO law allowed for a 40 hour annual accrual cap. However, the amount of PTO carried over by the employee at year-end – up to 40 hours – could be charged against the next year’s accrual
 - **Ex)** EE rolls over 8 hours of unused accrued PTO from previous year. In the present year, EE is only entitled to accrue up to 32 additional hours of PTO, regardless of how much PTO EE uses in current year.
 - Post 9/24/2025 Amendment: The year-end carryover amount does **not** impact the next year’s annual accrual cap.
 - **Ex)** EE rolls over 20 hours of unused accrued PTO from previous year. In the present year, EE is entitled to accrue up to 40 additional hours of PTO, for a total balance of 60 hours. But cannot use all 60 PTO hours unless ER is more generous.
- **Annual Usage Cap:** Remains 40 hours per year

Oregon and Washington Paid Sick Leave Updates



- **Overview:** 1 hour of PSL for every 30 hours worked by an employee; 40-hour caps on annual accrual, annual usage, and year-end carryover; Frontloading gets rid of carryover and accrual tracking.
- **PSL Localities:** None.
- **Recent OR State PSL Developments:**
 - 5/14/2025 amendments to PSL law go into effect on approx. 9/28/2025 (SB 69)
 - Impacted Topic: covered reasons for use (although changes already addressed via prior amendments to OR PSL Rules).
 - 5/28/2025 amendments to PSL law go into effect on 1/1/2026 (SB 1108)
 - Impacted Topic: covered reasons for use.

Oregon PSL

- **Reasons for Use – Post May 2025 Amendments:**

- EE or family member illness, injury, health condition, preventive medical care
- Reasons covered under Oregon Family Leave Act (OFLA) or Paid Leave Oregon (PLO)
 - Care for a covered child who requires home care
 - Bereavement leave
 - Bonding with new child following birth, adoption, or foster care placement
 - Family member or employee's serious health condition
 - Safe leave
- Safe time absences related to EE or EE's minor child or dependent being victim of domestic violence, harassment, sexual assault, bias or stalking
- Donate accrued PSL to coworker if ER allows such donations
- Certain public health emergency related absences
- New: Blood donation (effective 1/1/2026)

Oregon PSL

Washington State PSL

- **Overview:** 1 hour of PSL for every 40 hours worked by an employee; No cap on accrual or usage; 40-hour carryover cap; Frontloading does not get rid of carryover or accrual tracking
- **PSL Localities:** Seattle; Tacoma; SeaTac (limited to certain ERs)
- **Recent WA State PSL Developments:**
 - Law amended in April 2025 (through HB 1875)
 - Amendments go into effect on **July 27, 2025**
 - Law amended in May 2025 (through SB 5101)
 - Amendments go into effect on **January 1, 2026**

Washington State PSL

- **Topics Impacted by April 2025 Amendments (effective July 27, 2025):**
 - **Reasons for Use:** Workers can use paid sick leave to cover absences from work to prepare for, or participate in, any judicial or administrative **immigration proceeding** involving the worker or their covered family member.
 - **Note:** applies to **both** employees and transportation network company drivers
 - **Documentation:** December 2025 amended regulations outlined what is considered “reasonable documentation” when EE uses PSL for covered immigration proceeding absence.

Washington State PSL

- **Topics Impacted by May 2025 Amendments (effective January 1, 2026):**
 - **Reasons for Use:** Eligible workers can use paid sick leave to cover absences from work when the worker or their covered family member is a **victim of a hate crime**, including offenses committed online or through internet-based communication.



CLE: NEW PROCESS

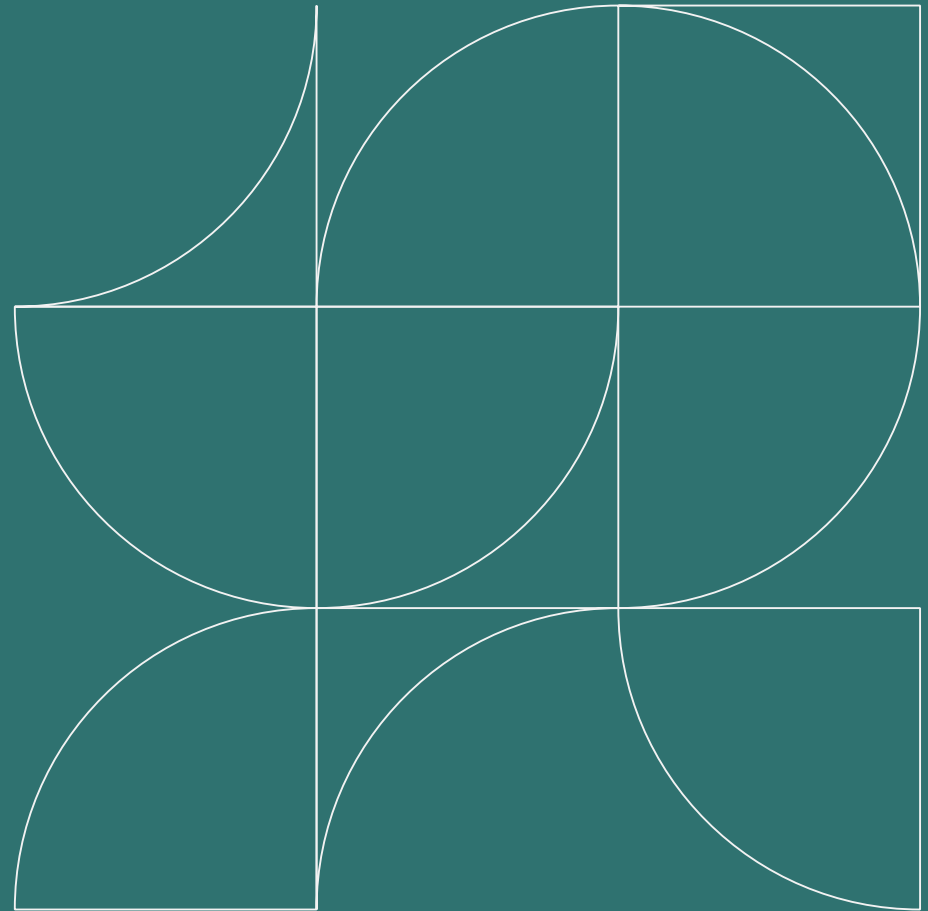
Please scan the QR code and complete the digital attendance verification form to receive CLE credit for this program.

You will need:

1. **Title:** Year-End Paid Sick Leave Playbook: 2025 Recap and 2026 Forecast
2. **Date Viewed:** December 18, 2025
3. **Attendance Verification Code:** SS_____

State-specific CLE credit information can be found in the form.

Paid Sick Leave and PTO Law Outlook





Paid Sick Leave and PTO Outlook – 2025, 2026 and Beyond

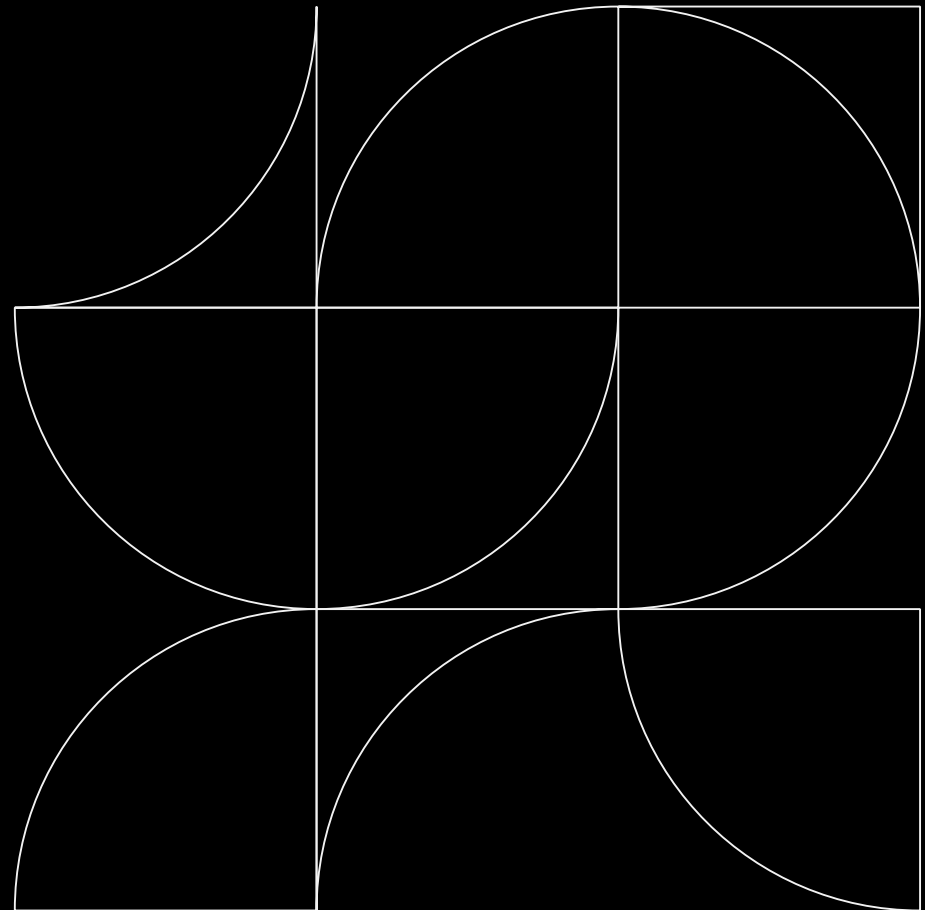
Laws scheduled to go into effect or that recently became effective:

- 1/1/2025 Amendments – CA PSL, CT PSL, MN PSL, NY Paid Prenatal Leave
- Post 1/1/2025 Amendments – CA PSL, ME PTO, MI PSL, OR PSL, WA PSL, Philadelphia PSL, Pittsburgh PSL, Cook County PTO, Chicago PTO
- NYC PSL – Adds Paid Prenatal Leave (7/2/2025)
- NYS COVID-19 Emergency Paid Sick Leave (7/31/2025 Sunset)
- Alaska (7/1/2025) + Nebraska (10/1/2025)

Next locations likely to adopt:

- **State: November 2026 Election Looms → Ballot Initiative**
- **State: (1) Delaware; (2) Virginia (for all private ERs); (3) Hawaii; (4) Pennsylvania;**
- **Municipal: (1) New York City, NY (PTO law? Pet care?); (2) CA localities with prior COVID-19 PSL laws that may seek to adopt general non-COVID PSL laws**

Seyfarth Paid Leave Resources



Seyfarth Paid Leave Resources



If you have questions about or would like assistance with the country's **Paid Sick Leave "Patchwork"** here are some ways Seyfarth can help:

(A) Premium PSL Survey: Seyfarth maintains a *comprehensive PSL survey* breaking down the specific requirements of *each* existing state and local PSL law.

For more information contact: paidleave@seyfarth.com

(B) Paid Leave Mailing List: Seyfarth regularly publishes Legal Updates and Blog Posts on PSL and other paid leave law developments.

You can sign up here:

<https://connect.seyfarth.com/9/7/landing-pages/subscription.asp>

Seyfarth Paid Leave Resources



(C) Webinar Series - Guidance on PSL: This webinar series is a great tool for you!

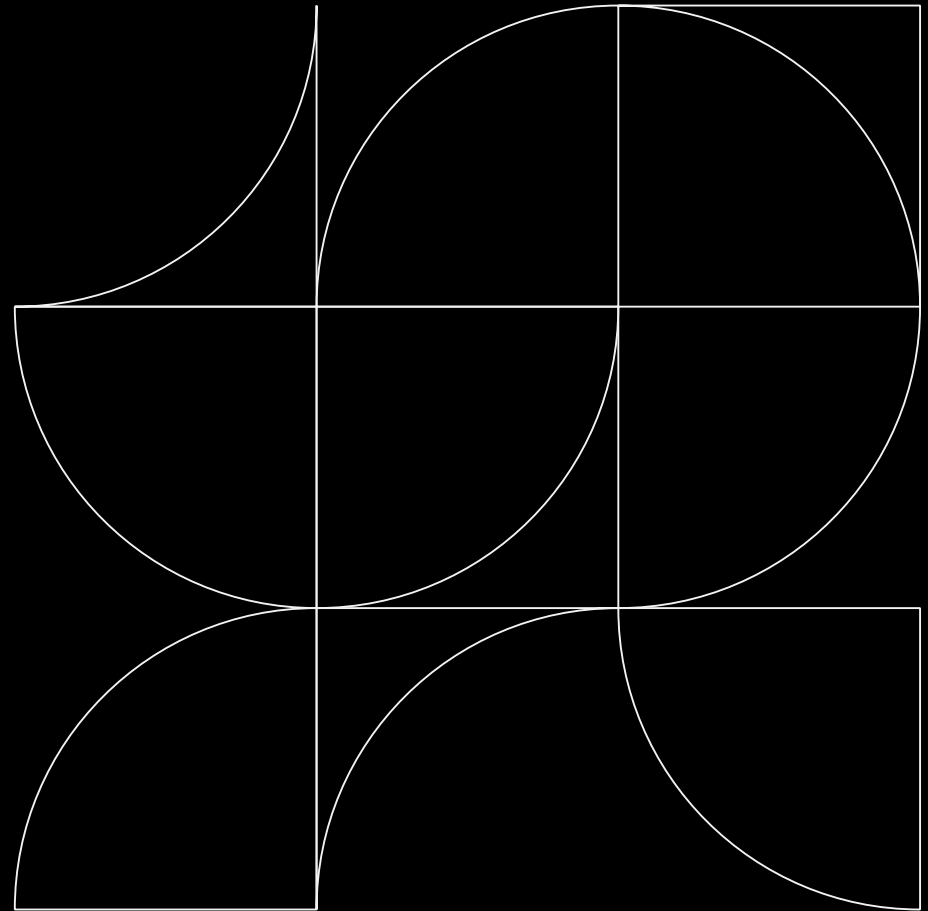
- Part 1 – NY State and Local PSL at the end of 2020
- Part 2 – CO, ME and NY PSL updates
- Part 3 – COVID-19 Supplemental PSL mandates
- Part 4 – Prospects for Federal Paid Leave
- Part 5 – Practical tips on navigating the PSL “patchwork”
- Part 6 – NY COVID and General PSL in 2022
- Part 7 – Two Years of COVID-19 Paid Leave Laws, Plus Recent Developments
- Part 8 – NM and West Hollywood, CA
- Part 9 – PSL Law Impact on CBAs Under RLA and NLRA
- Part 10 – What’s New with Paid Sick Leave in 2023
- Part 11 – 10 Year of PSL
- Part 12 – CA, IL, Chicago, and MN 2023 Year-End Activity
- Part 13 – IL and MN Updates
- Part 14 – Updates from Coast to Coast
- Part 15 – PSL in 2025: Legislative Updates and State-Specific Strategies
- Part 16 – 2025 Mid-Year Check-In
- Part 17 – TODAY!

Note: We have a separate Webinar Series on Paid Family Leave guidance.

(D) “Take It or Leave It” Podcast: In late 2021, Seyfarth launched a podcast focused exclusively on workplace leaves, absence management, and accommodations. Episodes streaming on Spotify, SoundCloud, and Apple Podcasts, and available on Seyfarth’s website.

More info at: <https://www.seyfarth.com/trends/take-it-or-leave-it-podcast.html>

Questions?



**thank
you**

For more information, please contact:

Josh Seidman

email: jseidman@seyfarth.com

Catherine Feldman

email: cfeldman@seyfarth.com

Katie Graham Poirot

email: kgpoirot@seyfarth.com

Ashley Casey

email: acasey@seyfarth.com