



December 6, 2019

As a reminder, I am attaching **the New Jersey Earned Sick Leave** law that was enacted in October 2018 for full time and part time employees. The attached poster should be printed and posted at your workplace.

Here is a summary of how this law may affect you:

- Employees accrue one hour for every 30 hours worked, up to a maximum of 40 hours of leave per year
- Unused sick leave up to 40 hours can be carried over to the next year or be paid for the unused time, if this is your Company policy
- For hires in 2019, accrual hours begin 120 days after employment begins
- Employers are not required to payout for unused sick time at termination unless company policy allows for this benefit.

Document all the sick days for all employees and remember to compensate workers for any unused hours accrued by year end, unless you have a policy to carryover hours.

NOTE: "If an employer provides employees time off for other purposes, such as vacation or personal leave, the employer does not have to provide additional time designated for earned sick leave if employees can use that time off for earned sick leave and the employer's policies meet the other requirements of the Earned Sick Leave Law."

Contact me if you have any questions.

Very truly yours,

David T. Black, CPA