

## Services

### [Employee Benefits and Executive Compensation](#)

### [ERISA Fiduciary and Benefits Litigation](#)

### [Fiduciary Duties and Governance](#)

### [Qualified Retirement Plans](#)

### [Taft-Hartley Plans](#)

### [Health and Welfare Plans](#)

### [Government Plans](#)

### [Higher Education](#)

### [Employee Stock Ownership Programs \(ESOPs\)](#)

### [Executive Compensation and Nonqualified Plans](#)

### [College Savings and ABLE Plans](#)

### [Mandatory Paid and Unpaid Leave](#)

### [Audits and Investigations](#)

## State and Local Paid Sick Leave Laws Expand: Trends, Challenges and Questions for Employers

On October 1, 2025, Nebraska joined 19 states and the District of Columbia with state-mandated paid leave laws, which is in addition to the approximately two dozen local paid leave mandates across the United States. Nebraska was one of three states (Alaska and Missouri) to pass a ballot measure in 2024 obligating most employers to provide paid sick leave. See the firm's [client alert](#) from November 2024 on the ballot initiatives. Missouri has since repealed the ballot-initiated paid sick leave law, and the Nebraska Unicameral passed an amendment (LB 415) to reduce some of the employer requirements from the initial version of the law. Visit the firm's [client alert](#) from July 2025 with further details.

Generally these laws require employers to allow covered employees to accrue paid sick leave at a rate of one hour for every 30 hours worked, up to a specified number of hours each year, carry over unused leave subject to certain caps, and protect employees from adverse employment consequences when using accrued leave. Each state and local jurisdiction has slightly different use reasons, accrual limits, use caps and carryover requirements. These legal differences across jurisdictions present unique compliance issues for multi-state employers that seek to satisfy these multiple laws through one or two paid time off ("PTO") policies enterprise wide.

Considerations for employers in a jurisdiction with a paid leave mandate:

- Whether the employer is exempt from the law based on employee classification or number of employees employed in the jurisdiction;
- Whether current PTO or sick leave policies meet each jurisdiction's minimum requirements to which the employer is subject; and
- How to balance a compliant leave program with costs and employer goals.

If you have questions about state and local paid leave laws, please contact a member of our Employee Benefits and Executive Compensation practice group. We can assist with paid leave policy design, administration, changes, training, and emerging legal or business issues related to paid leave laws.