



Location	Small Business Treatment	Front Loading/Carry Over	Waiting Period
MN (SF 34/HF 19)	No employer size-based exemptions.	Must front-load and pay out to avoid carry over of unused hours.	None
Arizona	< 15 employees = *24* hours (> 15 = 40 hours)	If front loaded annually, carry over at discretion of employer.	90 Days
Bloomington, MN	< 5 employees = 48 hours of *unpaid* ESST	Unable to determine.	90 Days
Connecticut	< 50 employees exempt	Unable to determine.	680 Hours
Duluth, MN	< 5 employees exempt. Does not apply to seasonal workers.	If front loaded annually, carry over at discretion of employer.	90 days
Maryland	< 40 employees = 40 hours of *unpaid* ESST	If front loaded annually, carry over at discretion of employer.	106 Days
Massachusetts	< 11 employees = 40 hours of *unpaid* ESST	If front loaded annually, carry over at discretion of employer.	90 Days
Minneapolis	< 5 employees = 48 hours of *unpaid* ESST	If front loaded annually, carry over at discretion of employer.	90 Days
New York	< 5 Employees and < \$1 million net income = 40 hours *unpaid* < 5 Employees and > \$1 million net income = 40 hours paid 5-99 Employees = 40 hours paid	If front loaded annually, carry over at discretion of employer.	Accrual begins after 30 hours.
Oregon	< 10 employees = 40 hours of *unpaid* ESST	If front loaded annually, carry over at discretion of employer.	90 Days
Rhode Island	< 18 employees = 40 hours of *unpaid* ESST	If front loaded annually, carry over at discretion of employer.	New Employees: 90 Days Seasonal Employees = 150 Days Temp Employees = 180 Days
Vermont	Does not apply to (among others): - employees that work <18 hours per week - seasonal employees employed for < 20 weeks per 12 months (if job continues, accrual retroactive to start date)	If front loaded annually, carry over at discretion of employer.	One Year (at employer's discretion)