

Category	PMLA	ESTA	
		Small Businesses	All Other Employers
Covered employers	50+ employers (anywhere in US)	Applies to all employers with one or more employees (anywhere in US)	Applies to all employers with 10 or more employees (anywhere in US)
Covered employees	Non-exempt employees	All employees	All employees
Accrual Rate	1 hour of paid sick leave for every 35 hours worked	1 hour of paid sick leave for every 30 hours worked	1 hour of paid sick leave for every 30 hours worked
Accrual Cap	40 hours of paid sick leave in a 12 month period	40 hours of paid sick leave, unlimited cap for unpaid sick leave in a 12 month period	No cap on paid sick leave accrual
Carryover of unused accrued paid sick leave	No carryover required	No cap, all accrued paid sick leave hours carried over	No cap, all accrued paid sick leave hours carried over
Maximum required earned sick time payable in a year	Allowed to use up to 40 hours per year	40 hours of paid leave, 32 hours of unpaid leave	72 hours of paid sick leave
Rate of pay	Greater of employees regular pay rate or Michigan Minimum wage rate (for tipped employees, the full minimum wage rate)	Greater of employees regular pay rate or Michigan Minimum wage rate (for tipped employees, the full minimum wage rate)	Greater of employees regular pay rate or Michigan Minimum wage rate (for tipped employees, the full minimum wage rate)
Paid time off increments	Must be taken in 1 hour increments unless employer has different increment policy in writing	Employees may use earned sick time in (i) hourly increments, or (ii) the smallest increment that the employer's payroll system uses to account for absences or use of other time.	Employees may use earned sick time in (i) hourly increments, or (ii) the smallest increment that the employer's payroll system uses to account for absences or use of other time.