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