

Blog Post

NYC Expands Safe and Sick Time Requirements: What Employers Need to Know Before February 22, 2026

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New York City employers just received another compliance deadline to add to their calendars. On February 22, 2026—120 days after enactment—amendments to the Earned Safe and Sick Time Act (ESSTA) will significantly expand employee leave rights. The amendments add new categories of permissible leave, impose frontloaded annual leave obligations, and continue employer reporting requirements. While the changes are still weeks away, employers should start reviewing their existing policies, handbooks, and payroll systems now to avoid compliance gaps.

Below is a breakdown of the most significant changes and their practical implications.

A New Category of Leave: 32 Hours of Frontloaded, Unpaid Time

The biggest change is the creation of an additional bucket of leave separate from paid ESSTA leave many employers are already familiar with. Beginning February 22, 2026:

- Employers must provide at least **32 hours of unpaid safe/sick time**

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- Leave must be available **upon hire**, not accrued over time (i.e., frontloaded)
- The 32 hours must **refresh on the first day of every calendar year**
- Unused hours do **not** have to be carried over into the following year

Notably, when employees request leave for an ESSTA-covered reason, employers must generally grant the time unless:

1. The employee has exhausted the leave, or
2. The employee voluntarily elects to use another available leave category instead.

Employers should carefully evaluate how this new unpaid entitlement interacts with existing paid ESSTA, PTO, and FMLA/NY PFL entitlements to avoid inadvertent stacking, misclassification, or inconsistent treatment.

Expanded Qualifying Reasons for Leave

The amendments also broaden the purposes for which employees may use ESSTA leave. In addition to existing qualifying reasons, employees may now request time off for:

- **Caregiving responsibilities**, including providing care to:
 - A minor child (under 18)
 - A “care recipient”—defined as a person with a disability who lives in the employee’s household or relies on the employee for medical treatment or daily tasks
- **Legal proceedings and public benefit matters**, including:
 - Attending, preparing for, or initiating legal proceedings involving housing or subsistence benefits

- Taking steps to apply for, maintain, or restore public benefits or shelter
- **Incidents involving workplace violence** affecting the employee or their family member.
- **Public disasters and emergencies**, including when:
 - A workplace is closed due to a declared public disaster
 - A child's school or childcare provider is closed or limiting in-person operations because of a public health emergency or disaster
 - The employee is prevented from reporting to work based on direction from a government official during a public disaster

These expanded definitions significantly broaden the scope of covered circumstances and will likely increase both utilization and the number of leave requests employers must process.

Recordkeeping and Payroll Reporting Requirements Continue

As with existing ESSTA requirements, employers must continue to list the **amount of available leave** on employee pay statements or accompanying documentation **every pay period**.

Employers without automated tracking systems may find compliance especially challenging with the introduction of a new, separate unpaid leave category. Early alignment between HR, payroll vendors, and legal counsel is critical for employers.

Next Steps for Employers

Employers should begin preparing by:

- Auditing and updating handbook policies and standalone ESSTA policies
- Determining how the new unpaid leave interacts with existing paid leave

- Updating payroll systems to track and report the frontloaded entitlement
- Training managers, HR teams, and leave administrators on expanded qualifying reasons

Final Thoughts

These amendments reflect a broader trend toward expansive employee leave protections at the local level. While the policy intent is clear—closing gaps in access to time off for public health and safety—the administrative burden on employers continues to grow.

If you have questions on how these new requirements outlined here may affect your business, or are seeking guidance on how to comply, contact your Akerman Labor & Employment attorney.

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