

Connecticut Paid Sick Leave

2027 Employer Guide: coverage, accrual, existing employees, carryover, front-loading and year-end payout

Effective January 1, 2027: Connecticut's paid sick leave law expands to most employers with one or more employees in Connecticut. This guide summarizes the rules using Connecticut Department of Labor and Connecticut General Assembly sources.

1. Who is covered beginning January 1, 2027?

Connecticut has phased in expanded paid sick leave coverage. Employers with at least 25 employees were covered beginning January 1, 2025; employers with at least 11 employees beginning January 1, 2026; and beginning **January 1, 2027, most employers with one or more employees in Connecticut are covered.**

The law generally covers employees rather than only traditional full-time workers. There are statutory exclusions and special situations, including certain seasonal employees, self-employed individuals, and particular collective-bargaining arrangements. Employers should review official guidance when an employee may fall within an exception.

2. How sick leave accrues

Under the accrual method, a covered employee earns **one hour of paid sick leave for every 30 hours worked**, up to **40 hours per year**. For an employee of an employer first becoming covered January 1, 2027, statutory accrual begins January 1, 2027. An employee hired after the applicable coverage date begins accruing on the employee's first date of employment.

Hours worked	Sick leave accrued
30	1 hour
300	10 hours
600	20 hours
1,200	40 hours

3. Existing employees and the 120-calendar-day rule

An existing employee does **not** receive retroactive statutory sick-leave accrual for years worked before the employer became covered. If the employer becomes covered January 1, 2027 and an employee has already worked there for four years, that employee begins accruing under the law on **January 1, 2027**.

The 120-calendar-day rule is different. CTDOL guidance explains that an existing employee who has already been employed longer than 120 calendar days when the employer becomes covered does **not** have to wait another 120 days before using newly accrued sick leave. The employee has already satisfied that employment-duration requirement.

Example: A four-year employee begins statutory accrual January 1, 2027. Because that person has already been employed for more than 120 calendar days, newly accrued leave can be used without starting a new 120-day waiting period.

4. Carryover of unused sick leave

Under the normal accrual approach, unused accrued paid sick leave carries into the next benefit year subject to the law's limits. Carryover gives an employee leave available at the beginning of the next year instead of forcing the employee to begin the year at zero.

A covered employer is generally not required to allow an employee to **use more than 40 hours of paid sick leave in a benefit year**, even when the employee has carried-over leave plus newly accrued leave. An employer may voluntarily provide a more generous policy.

CTDOL has clarified that only hours accrued in the **current** benefit year can be carried into the following benefit year. Carried-over hours are not designed to compound indefinitely from year to year.

Example: 20 hours carried into the next year

If an employee finishes 2027 with 20 unused accrued hours, those hours are available in 2028 under the carryover rules. As the employee works during 2028, new leave continues to accrue at one hour per 30 hours worked. The carryover therefore provides leave that can be available early in the year while new accrual continues.

5. Front-loading instead of tracking accrual

Connecticut allows a compliant front-loading approach. CTDOL guidance states that an employer that front-loads **40 hours of qualifying PTO or sick leave at the beginning of the benefit year** may do so without the normal carryover requirement, provided the leave complies with the paid sick leave law.

For a small employer, front-loading can simplify administration because the employer does not have to calculate one-hour increments after every 30 hours worked. The policy must still satisfy the law's requirements for protected uses and availability.

6. Can unused sick leave be paid out at year-end?

Yes, an employer may choose to pay out unused accrued sick leave, but payout by itself does not replace the statutory leave obligation. CTDOL's published Q&A; states that year-end payout is at the employer's discretion and requires the employee's agreement. CTDOL also states that carryover is required unless the employer front-loads all 40 hours.

A straightforward option is to pay the employee for unused leave at year-end, with the employee's agreement, and then front-load a fresh 40 hours of compliant paid sick leave at the beginning of the next benefit year.

Example: An employee has 15 unused sick-leave hours on December 31. The employer and employee agree to pay out those 15 hours. On January 1, the employer front-loads 40 hours of qualifying paid sick leave for the new benefit year. The old 15-hour balance does not need to be carried while the employee still receives compliant leave for the new year.

An employer cannot simply substitute cash for making protected sick leave available. Employees must still have access to leave that complies with Connecticut's paid sick leave requirements.

7. What happens when employment ends?

Connecticut's paid sick leave law does **not generally require payout of unused accrued paid sick leave at termination**. Whether unused leave is paid at separation can depend on the employer's written policy and other applicable wage or contractual obligations. Employers should make the policy clear and apply it consistently.

8. Accrual vs. front-loading

Accrual method	Front-load method
1 hour for every 30 hours worked.	Qualifying annual leave is made available at the beginning of the benefit year.
Unused current-year accrual is subject to carryover rules.	If 40 compliant hours are front-loaded, normal carryover is not required.
Requires ongoing hour/accrual tracking.	Can be administratively simpler for a small employer.
Employee may begin a new year with carried leave available.	Employee begins the benefit year with front-loaded leave available.

9. Quick reference for an existing employee in 2027

- **January 1, 2027:** Most Connecticut employers with at least one employee become subject to the expanded paid sick leave law.
- **Existing four-year employee:** Statutory accrual starts January 1, 2027; prior years are not retroactively accrued.
- **120-day rule:** An employee already employed longer than 120 calendar days does not restart that waiting period.
- **Accrual:** 1 hour for every 30 hours worked, up to 40 hours per year under the statutory accrual method.

- **Unused leave:** Carryover applies under the accrual method, subject to statutory rules and the annual-use limit.
- **Front-loading:** A compliant 40-hour front-load can eliminate the normal carryover requirement.
- **Year-end payout:** May be offered at the employer's discretion with the employee's agreement; it does not eliminate the obligation to provide compliant leave for the next year.
- **Termination:** The sick leave statute generally does not require payout of unused accrued sick leave at separation.

Official references and clickable links

Connecticut Department of Labor - Paid Sick Leave

<https://portal.ct.gov/dol/knowledge-base/articles/wage-and-workplace-standards/paid-sick-leave>

Connecticut Department of Labor - Connecticut Leave Programs

<https://portal.ct.gov/dol/divisions/legal/connecticut-leave-programs>

CTDOL Paid Sick Leave Q&A; / Employer Guidance

<https://portal.ct.gov/dol/-/media/dol/2022-new-design-system/divisions/wage-and-workplace-standards/paid-sick-leave-qa-10-18-24.pdf>

Connecticut General Assembly - OLR Paid Sick Leave Report

<https://prdext2.cga.ct.gov/2025/rpt/pdf/2025-R-0016.pdf>

Connecticut General Assembly - Public Act 24-8 Bill History

https://www.cga.ct.gov/asp/CGABillStatus/CGABillstatus.asp?bill_num=HB5005&selBillType;=Bill&which;_year=2024

Important: This document is an informational summary, not legal advice. CTDOL notes that its Q&A; is guidance rather than legal advice. Employers with unusual PTO plans, collective bargaining agreements, seasonal workers, multi-state employees, or other special circumstances should confirm how the statute applies to their situation.

Prepared September 2026