



NO BIG DEAL: THE IMPACT OF NEW YORK CITY'S PAID SICK DAYS LAW ON EMPLOYERS

Eileen Appelbaum and Ruth Milkman

Center for Economic and Policy Research

The Murphy Institute
The City University of New York

NO BIG DEAL:

The Impact of New York City's Paid Sick Days Law on Employers

Eileen Appelbaum and Ruth Milkman

Acknowledgments

We are grateful to the Ford Foundation, the Russell Sage Foundation, and the Washington Center for Equitable Growth for funding this research. Thanks also to the staff at National Research in Washington D.C., who fielded the survey for us, and to Helene Jorgensen and Cherrie Bucknor who assisted us with the data analysis. Luke Elliott-Negri was an invaluable research assistant who joined us for all the field interviews, and who helped us analyze the resulting data. This project was also greatly improved at the planning stage by the excellent input we received on the survey instrument from Martha Baker, Sherry Leiwant, and Eric Williams of A Better Balance, Carol Hoffman of Columbia University, Nancy Rankin of the Community Service Society, Wendy Chun-Hoon of Family Values at Work, Jeff Hayes of the Institute for Women's Policy Research, Vicki Shabo of the National Partnership for Women and Families, Leana Chatrath and Aixa Cintron-Velez of the Russell Sage Foundation, and Sarah Jane Glynn of the Washington Center for Equitable Growth. Finally we thank Liz Ben-Ishai, Jodie Levin-Epstein, and Nancy Rankin for their helpful comments on an earlier version of this report.

Executive Summary

In June 2013, New York City became the seventh — and the largest — U.S. jurisdiction to provide workers with paid sick days, with the passage of the Earned Sick Time Act, which took effect in April 2014. Under this law, covered workers employed in New York City private-sector companies and non-profit organizations with five or more employees accrue job-protected paid sick leave at a rate of one hour for every 30 hours worked. Employees of companies with one to four workers are entitled to unpaid sick leave. The law covers about 3.9 million workers employed in the City, 1.4 million of whom did not have access to paid sick days prior to its passage.

When it was first proposed, critics of the paid sick time law argued that it would lead to a loss of jobs in the City and impose a major cost burden on employers, especially small businesses. They also predicted that such a law would invite widespread abuse by employees. However, as this report shows, these fears have proven unfounded. By their own account, the vast majority of employers were able to adjust quite easily to the new law, and for most the cost impact was minimal to nonexistent. Indeed, a year and a half after the law took effect, 86 percent of the employers we surveyed expressed support for the paid sick days law.

Using a Dun and Bradstreet sample of New York City business establishments, we conducted a telephone survey during the period from October 2015 to March 2016 of 352 employers with five or more workers, all of whom were covered by the law's paid sick days provisions. We also conducted in-depth on-site interviews with managers at 30 establishments in a variety of industries and locations in the City to explore the impact of the new law in more detail.

We found that not all employers were aware of the legislation: at 18 percent of the establishments with five or more employees that we surveyed, respondents indicated that they had not “read, heard, or seen any information” about it. That is presumably one reason that some of the employers in our sample did not provide paid sick days to their employees: 13 percent of them failed to do so, and 42 percent of the employers we surveyed offered paid sick days only to some categories of workers. Although the law covers part-time and temporary or per-diem workers, over two-fifths of the employers denied paid sick time to these groups.

The survey results suggest that the effects of the paid sick days law on the business operations of New York City employers were far more modest than opponents had feared. The vast majority of employers responding to our survey (almost 85 percent) reported that the new law had no effect on their overall business costs, and a few (less than two percent) reported a decline in overall costs. Among those who did report an impact on their bottom line (14 percent of respondents), the effects were modest: nine percent reported a cost increase of less than three percent in their overall costs; only three percent reported an increase of three percent or more, and two percent reported increased costs but were unsure

of the exact percentage.

One reason for this minimal cost impact is that most employers cover the short absences of employees taking sick leave by temporarily assigning work to other workers, allowing employees to swap shifts, putting the work on hold, or having some employees work from home while out sick. 84 percent of the employers we surveyed relied primarily on these methods to cover the work of absent hourly (non-exempt) employees. An even larger share of employers, 94 percent, used these methods to cover the work of higher paid managers and professionals (exempt employees).

Another reason that the cost impact of the new law was minimal is that take-up of the paid sick days benefit on the part of employees was limited. Employers reported that, on average, only three-quarters of their workers had taken any of the paid sick leave available to them; nearly a quarter had used no paid sick days in the 12 months preceding the survey. Employers reported that the employees who did take paid sick leave had used an average of four days in the previous year; half used three days or less. Employees treat paid sick days not as an entitlement, but as insurance, to use when illness strikes the worker or a family member.

Indeed, once again allaying the fears expressed before the paid sick days law's passage, the employers we surveyed reported virtually no abuse of its provisions. Fully 98 percent of respondents reported no known cases of abuse and only 0.3 percent reported more than three cases. Smaller employers (less than 50 employees) reported no abuse or a negligible amount. Even among larger employers, most — 95 percent of those with 50 to 99 employees, 90 percent of those with 100 to 249 employees, and 93 percent of those with more than 250 employees — reported no abuse.

Since most of the employers we surveyed experienced no increase or a very small increase in costs as a result of New York City's paid sick leave law, it is not surprising that very few of them made any changes in hiring, prices, employee hours or other business practices after the law took effect. More than 91 percent reported no reduction in hiring, 97 percent indicated that they did not reduce hours, and about 94 percent did not raise prices. Fewer than three percent reported that they reduced operating hours and less than one percent reduced the quality of their services due to the new law. Furthermore, we found that employers did not reduce workers' pay following implementation of the City's paid sick days law.

The overwhelming majority of employers we surveyed (more than 94 percent) reported that the paid sick days law had no effect on business' productivity, while two percent of them reported that productivity increased. Only four percent of our respondents reported that productivity decreased. Similarly, 96 percent of employers reported no change in customer service as a result of the new law, and more than three percent saw an increase; less than one percent reported a decrease in customer service. Virtually no employers reported any change in turnover.

In many cases the main effect of the new law was to include part-time workers in paid sick leave policies that had previously been limited to full-timers. Indeed, employers (the majority of our respondents) that already offered paid sick leave to their workers prior to the new law's implementation had often excluded part-time and temporary workers.

In short, the new law was a “non-event” for most employers, but it extended paid sick days to millions of workers in the City who previously lacked access to them.

Introduction

In June 2013, New York City became the seventh — and the largest — U.S. jurisdiction to provide workers with a legal right to paid sick leave when the City Council overrode the veto of then-Mayor Michael Bloomberg to enact the Earned Sick Time Act. Under his successor, Mayor Bill de Blasio, the law was expanded in several respects in March 2014, a month before it was scheduled to go into effect. The revised law guaranteed paid sick leave for employees of New York City private-sector companies and non-profit organizations with five or more workers, rather than those with 15 or more as in the original law. The manufacturing sector, which was exempted in the original version of the law, was now included. Finally, grandparents, grandchildren and siblings were added to the list of family members for whom workers could care while on paid sick leave. The City's paid sick leave law went into effect with these revisions in April 2014.

Under the law, covered workers employed in companies with five or more employees accrue job-protected paid sick leave at a rate of one hour for every 30 hours worked. Sick leave is paid at the worker's regular hourly rate, or at a minimum of \$9 per hour, whichever is higher. Employees of companies with one to four workers accrue unpaid, job-protected sick leave. Covered workers may use up to 40 hours of accrued sick leave in a calendar year. Up to 40 hours of unused accrued sick leave can be rolled over to the following calendar year.

Under the New York City law, covered employees may use sick leave to care for their own or a family member's mental or physical illness, injury, or health condition; including medical appointments and preventative care.¹ Sick leave may also be used due to closure of the employer's business or the closure of a child's school or childcare provider as a result of a public health emergency. The law prohibits retaliation against employees who request sick leave. Employers may request that employees provide seven days prior notice for foreseeable sick days. Employers may also require medical documentation from a licensed medical service provider for three or more consecutive sick days, but employers are not entitled to information about the reason for the sick leave.

The law is designed to be comprehensive: it covers full-time employees, part-time employees, transitional jobs program employees, undocumented employees, employees who are family members but not owners, and employees who live outside of New York City. Domestic workers also are covered by the law, accruing two days of sick leave each calendar year in addition to the three days of paid rest mandated under a pre-existing New York State law. However, some categories of workers are not covered by the City's new law: employees that work less than 80 hours in a calendar year, independent contractors, students in federal work-study programs, employees whose work is compensated by qualified scholarship programs, and employees of government agencies. In addition, under some circumstances, the law does not apply to employees covered by a collective bargaining agreement.²

The original 2013 version of the law covered an estimated 3.4 million workers employed by private-sector and non-profit organizations. According to a report by the City's Department of Consumer Affairs (DCA), the agency that administers the new law, 1.2 million of those workers would have received paid sick leave for the first time under that version of the law. The 2014 expansion of the law extended coverage to an additional 500,000 workers, of which 200,000 previously did not have access to paid time off for illness. The DCA has made vigorous efforts to enforce the law, and in April 2016, the Mayor's Office reported that 9,600 employees had received restitution for violations through the city's enforcement of the law during the first two years of its implementation. Cases brought by the DCA in this period resulted in \$1.7 million in fines and restitution.³

Critics of the law argued that it would lead to a loss of jobs in the City, but this prediction did not materialize. Instead, employment continued to grow in the years following implementation. In the two years just before the law took effect, from April 2012 to April 2014, New York City added 207,400 jobs; over the following two years there was a somewhat larger increase of 230,200 jobs.⁴ There is no evidence that employers in New York City have closed businesses or relocated jobs in response to the policy change. The City's share of employment in the larger metropolitan area actually increased slightly in this period, from 62.91 percent to 63.37 percent, suggesting that employers have not shifted jobs to nearby counties not subject to the paid sick leave law.⁵

This report offers a closer look at the experiences of employers with the city's Earned Sick Time Act. From October 2015 to March 2016, about a year and a half after the law went into effect, we conducted a telephone survey of 352 New York City employers covered by the new law using a Dun and Bradstreet sample of establishments stratified by size, with deliberate oversampling of larger establishments. The survey had a 21 percent response rate.⁶ In addition, we conducted on-site interviews with managers, using a convenience sample of 30 covered organizations in the City, to assess the impact of the new law in more detail.

When the legislation was first proposed, some politicians and businesses in the City expressed concern that it would have a negative impact on employers. "The bill will have deleterious effects on businesses," then-Mayor Bloomberg declared when he vetoed the initial bill. "Faced with this increase in costs, employers will seek to offset them in any number of ways," he added.⁷ And although some employers were supportive of the proposed law, others worried that they would experience large increases in costs, and predicted that workers would abuse sick leave. While acknowledging that mandatory paid sick leave was a worthy goal, some business organizations objected to the financial burden the law would impose, especially on small businesses. "The burden of paid sick leave will fall on those who currently are not providing paid sick leave," Kathryn Wylde, President and CEO of the business-oriented Partnership for New York City, stated at a 2012 roundtable on the proposed law. "That's not Wall Street, that's not corporate New

York. That is certain industry sectors — restaurants, neighborhood retail, construction, smaller companies. That’s where the burden falls. And therefore, it’s very difficult to figure out how you get around consequences that ultimately mean fewer entry-level jobs and fewer opportunities within the community.”⁸ Similarly, two months before the law took effect, the President of the Manhattan Chamber of Commerce warned, “Putting the entire cost of paid sick leave solely on the backs of the small-business community adds additional financial burdens to their already over-taxed and over-fined small businesses.”⁹

These fears about the potential effects on businesses — especially small businesses — have not been borne out, however. According to New York City employers themselves, as our data show, in most cases the paid sick leave law has had no impact or a modest impact on costs or on business operations. Abuse has proven to be almost nonexistent, by employers’ own account. And there is no evidence that the earned sick days law has been a “job killer.” On the contrary, as noted above, job growth continued in New York City in the years following implementation. Moreover, a year and a half after the law went into effect, the vast majority (86 percent) of the employers we surveyed expressed support for the new law. Another example of an employer who had worried about the potential negative effects of the law and then changed his mind is Tony Juliano, former local chamber of commerce official and general manager of XES Lounge. The new law “hasn’t had the kind of impact that I worried about. Not even close,” he declared. Although he had worried about

potential job losses before the law was implemented, “I don’t know anybody that has actually had to cut people because of this policy. I also thought there might be abuse. But in our case there was absolutely no abuse.”¹⁰

The DCA made extensive efforts to publicize the City’s paid sick days law as it was rolled out shortly after final passage in the spring of 2014. In the first year, the City spent over \$2 million on outreach efforts.¹¹ The DCA launched extensive direct mail and email communication campaigns targeting New York City businesses, and offered in-person trainings for employers as well. The agency also produced an extensive public advertising campaign, in eight different languages, including ads on subways and buses, posters on bus shelters and telephone kiosks, television and radio spots as well as ads in community newspapers. Information materials were translated into a total of 25 languages (in addition to English); over 70 percent of DCA staff is multi-lingual. The agency reported that in the first year after the law took effect, its advertising campaign reached over six million people, and that they also reached almost 70,000 New Yorkers personally through employer workshops, community meetings, and one-on-one meetings with managers on “business walks” to about 1500 companies. On July 16, 2015, DCA held a Paid Sick Leave “Day of Action,” during which 1,400 volunteers distributed printed literature about the law at subway stations and other transit hubs and used social media to publicize it. The agency also hosted monthly open houses and conducted online webinar trainings about the new law. Extensive informational materials, in multiple languages, were

distributed on line and in print form. During the first year after the law went into effect, the City’s Paid Sick Leave website received over 285,000 visits.¹² Despite these extensive efforts, not all workers are aware of the law. A survey by the Community Service Society of New York conducted 15 months after the paid sick days law went into effect found that 32 percent of all New Yorkers, and 36 percent of those below the federal poverty line, had not heard anything about it.¹³

Moreover, as **Table 1** shows, among the 352 employers we surveyed, all of whom were covered by the law, 18 percent replied “no” when asked if they had “read, heard or seen any information about this new law.” In addition, we have data from a small number of employers with fewer than five workers (listed incorrectly in the Dun and Bradstreet database as being larger and thus contacted for our survey).

TABLE 1

Knowledge of PSD Law

(percent of establishments)

	Percent
Know about PSD law (N=352)	82.0%
<i>How learned about law (N=324)</i>	
City government	41.4%
Other employer organization	16.2%
Subway or bus poster	18.8%
Legal counsel, payroll processor, bookkeeper, accountant, etc.	48.4%
Media	67.6%
Own research	1.9%
Internet	3.2%
Other	5.6%
<i>Difficulty understanding law (N=316)</i>	
Very easy	44.0%
Somewhat easy	37.2%
Somewhat difficult	15.7%
Very difficult	3.1%

Source: Authors’ survey. All data shown are weighted to be representative of the distribution of New York City employers by establishment size.

This is not a random sample of very small employers, and thus we did not include them in the data analyzed in the rest of this report. However, they were asked a few questions about their knowledge of the paid sick leave law. These small employers with less than five employees are required to provide unpaid sick leave

under the law, but only 29 percent knew that the new law covered them. And only six percent knew about the unpaid leave requirement.¹⁴

Among the 82 percent of respondents with five or more employees who were aware of the law, 68 percent indicated that

they had learned about it from newspapers, TV or other media; 48 percent from their lawyers, payroll companies, or other service providers, 41 percent from the City government, 19 percent from subway or bus ads, and 16 percent from an employer organization (respondents could cite more than one source). And most of the employers we surveyed (81 percent) reported that they found the new law “very easy” or “somewhat easy” to understand.

However, as our field interviews revealed, even employers who were strongly supportive of the City’s paid sick days law were not necessarily cognizant of all the details. For example, one small non-profit whose top manager was effusive in her

praise of the new law was unaware that paid interns were entitled to accrue paid sick days. Another manager of a small organization who also expressed support for the law did not know that a part-time employee classified as a “floater” was covered. And a manager at a foreign-owned bank told us that the company decided to change their paid sick days policy, adding five days a year for full-time workers to the five days they were already providing before the law went into effect, for a total of 10 days. “I think they wanted to be safe,” she explained. For part-timers, the bank increased the allocation from two to five paid sick days. “They did that knowing that people wouldn’t really use or abuse them,” the manager told us.

Characteristics of Surveyed Employers

Our survey was conducted with a size-stratified random sample of New York City private-sector and non-profit establishments with five or more employees covered by the earned sick leave law. The City has relatively few large establishments; thus the largest size category (250 or more employees) was oversampled in order to provide a sufficient number for purposes of statistical analysis. Responses were then weighted to be representative of the distribution of New York City employers by establishment size.

Table 2 summarizes basic characteristics of the establishments that responded to the survey. Part (a) shows the actual size distribution of establishments in the sample. In part (b), those data are weighted to be representative of the overall distribution of New York City employers by establishment size. Part (c) shows the (weighted) distribution of establishments across economic sectors. The bulk of the sample is in the service sector — manufacturing, construction, transportation and utilities combined account for only 22 percent of the establishments. Another 30 percent are in health, education and social services; retail and wholesale trade; or leisure and hospitality. The largest share, 42 percent, is in business services, information

technology, or finance, insurance and real estate, and the remaining six percent are in other service industries. Part (d) of Table 2 distinguishes between stand-alone businesses and those that are franchises or part of a larger business. Finally, part (e) indicates whether the establishment is part of a business with other locations in New York City.

Table 3 summarizes basic data on workforce characteristics for the establishments we surveyed, as reported by respondents. On average, women made up half (49.5 percent) of employees in responding establishments; half (49.9 percent) of employees, on average, were white, while a little less than one-third (29.3 percent) were black or Latino, and one in seven (14.3 percent) were Asian. Nearly a third of these employees were foreign-born.

As Table 3 also shows, on average, 12 percent of workers in these establishments were part-time, temporary, or per diem employees. Nearly 15 percent of respondents reported that some or all of their employees belonged to a labor union. Across all establishments, hourly (non-exempt) employees (i.e. those covered by the Fair Labor Standards Act) earned an average of \$20.07 an hour in 2015–16, while professional and managerial (exempt) employees' salaries averaged \$75,928 a year.

TABLE 2**Establishment characteristics, New York City, 2015**

(percent of establishments)

Establishment categories

Percent

(a) *Size of establishment (unweighted)*

5–14 employees	14.2%
15–49 employees	19.9%
50–99 employees	22.4%
100–249 employees	27.6%
250+ employees	15.9%

(b) *Size of establishment (weighted)*

5–14 employees	60.5%
15–49 employees	27.9%
50–99 employees	6.2%
100–249 employees	3.6%
250+ employees	1.8%

(c) *Sector (weighted)*

Health, education, & social services	12.2%
Leisure/Hospitality	7.2%
Wholesale/Retail Trade	10.1%
Finance/insurance/real estate	13.1%
Business services	25.3%
Information	3.6%
Manuf/Const/Transp/Util	22.3%
Other services	6.1%

(d) *Business designation (weighted)*

Standalone	74.9%
Franchise	1.1%
Part of larger business	22.6%
Unknown	1.4%

(e) *Other locations in NYC (weighted)*

Yes	17.8%
-----	-------

Source: Authors' survey. N=352

TABLE 3**Workforce characteristics of establishments as reported by employers, New York City, 2015**

(Establishment averages)

Workforce characteristics

(a) *Gender*

Female	49.5%	N=317
--------	-------	-------

(b) *Race/Ethnicity*

White	49.9%	N=264
Black	11.4%	
Latino	17.9%	
Asian	14.3%	
Other	6.6%	

(c) *Nativity*

Foreign-born	30.2%	N=240
--------------	-------	-------

(c) *Employee status*

Part-time/temp/per diem	12.0%	N=237
-------------------------	-------	-------

(d) *Labor union presence*

Union present	14.8%	N=348
---------------	-------	-------

(e) *Average earnings*

Hourly wage (non-exempt)	\$20.07	N=234
Annual salary (exempt)	\$75,928	N=217

Source: Authors' survey. All data shown are weighted to be representative of the distribution of New York City employers by establishment size.

Access to and Take-Up of Paid Sick Leave in New York City

We turn now to an examination of employer policies regarding paid sick days — how much access employees have to paid time off that can be used for sick leave, how this has changed as a result of the City’s earned sick days law, the extent to which employees use the paid sick days available to them, whether employees abuse the law, and whether employers have a policy of disciplining workers who use paid sick days.

Table 4 examines employers’ paid sick days policies and shows which categories of workers have access to paid time off to care for themselves or a family member

when illness strikes. While 87 percent of the employers we surveyed made paid sick days available to some or all of their workers, 13 percent failed to do so — a surprisingly high figure given the fact that all those surveyed are covered by the law and required to offer paid sick days. A year and a half after the law took effect, among the employers that provided paid sick days, only 58 percent offered them to all employees, as the law requires, while 42 percent provided paid sick days only to some categories of employees. The employers that made paid sick days available only to some employees tended to exclude part-time and temporary or per diem workers from access to paid sick days: over two-fifths of this group of employers denied paid sick leave to workers employed less than full-time.

TABLE 4

Establishments’ PSD Policies

(percent of establishments)

	Percent	
<i>Availability of PSD</i>		N=340
Not available	13.0%	
Available	87.0%	
<i>Who has access to PSD</i>		
All employees	57.9%	N=299
Some employees	42.1%	N=299
Part-time employees	57.0%	N=230
Temp/per diem employees	43.0%	N=168

Source: Authors’ survey. All data shown are weighted to be representative of the distribution of New York City employers by establishment size.

The vast majority of employers we surveyed had memorialized their paid sick days policies in written form, a practice that was nearly ubiquitous among the largest establishments, as **Table 5** shows. Regardless of size, as that Table also

shows, nearly all establishments permitted use of paid sick days not only for an employee’s own illness, but also to care for a sick child or spouse, or for medical appointments, as the law requires.

TABLE 5**Establishments' PSD Policies by establishment size**

(percent of establishments)

Establishment Size	All	5–14	15–49	50–99	100–249	250+
Has written PSD or PTO policy (N=298)	72.3%	60.3%	89.1%	97.1%	97.5%	98.2%
<i>Acceptable use of PSD (N=301)</i>						
Care for sick child	93.8%	93.0%	95.9%	93.1%	92.5%	96.3%
Care for sick spouse	95.6%	95.3%	97.3%	93.1%	92.5%	96.3%
Medical appointment	91.6%	88.6%	98.6%	93.1%	91.3%	91.0%

Source: Authors' survey. All data shown are weighted to be representative of the distribution of New York City employers by establishment size.

We also surveyed employers about the extent to which they informed their employees about the paid sick days available to them, as the law requires. As **Table 6** shows, 64 percent of our

respondents did so, typically by means of an employee handbook or some other written document, a poster at the worksite, and/or verbally. A few posted the policy on the Internet as well.

TABLE 6**How informed employees about PSD law**

(percent of establishments)

	Percent
Informed employees about the PSD law (N=336)	63.9%
<i>How informed employees about PSD law (N=280)</i>	
Employee handbook or other written policy	76.1%
Poster at work site	76.1%
Internal website	11.7%
Verbally as needed	82.3%

Source: Authors' survey. All data shown are weighted to be representative of the distribution of New York City employers by establishment size.

Table 7 shows that there is substantial variation across industries in the extent to which New York City employers changed their paid sick leave policies following implementation of the earned sick days law. Overall, across all establishments, 79 percent did not make any changes in their paid sick leave policies; 12 percent increased access to paid sick leave — increasing the number of workers entitled to such leave and/or the number of days of paid sick leave; while nine percent reduced access to such leaves. Employers

in the leisure and hospitality sector were least likely to leave their paid sick days policy unchanged: only 49 percent reported no change in policy. Surprisingly, 38 percent of leisure and hospitality employers reported decreased access to paid sick leave after implementation of the new law. At the other end of the spectrum, in the information industry, 95 percent of employers surveyed had made no changes, and the share was nearly as high (94 percent) in health, education and social services. Other sectors were in

between these extremes; business services was the only sector other than leisure and hospitality and information in which more

respondents reported decreased than increased access to paid sick leave

TABLE 7

Employee access to paid sick leave, by selected establishment characteristics, New York City, 2015			
	Percent of organizations reporting unchanged access to paid sick leave among their employees after implementation of the new state law (N=303)	Percent of organizations reporting increased access to paid sick leave among their employees after implementation of the new state law (N=303)	Percent of organizations reporting decreased access to paid sick leave among their employees after implementation of the new state law (N=303)
All Establishments	79.1%	11.5%	9.4%
<i>(a) Sector</i>			
Health, education, and social services	94.0%	3.8%	2.2%
Leisure/Hospitality	48.9%	13.4%	37.8%
Wholesale/Retail Trade	87.1%	10.5%	2.4%
Finance/Insurance/Real Estate	78.6%	16.3%	5.1%
Business services	78.2%	8.8%	13.0%
Information Services	94.7%	2.0%	3.3%
Manuf/Const/Transp/Util	77.5%	13.9%	8.6%
Other services	67.7%	28.6%	3.7%
<i>(b) Size of establishment</i>			
5–14 employees	87.8%	8.2%	4.0%
15–49 employees	65.8%	15.8%	18.5%
50–99 employees	61.5%	20.0%	18.5%
100–249 employees	56.0%	21.4%	22.6%
250+ employees	45.4%	27.1%	27.6%
<i>(d) Union status</i>			
	(N=299)	(N=299)	(N=299)
Union present	77.0%	18.2%	4.8%
No union	79.9%	10.0%	10.2%

Source: Authors' survey. Data are weighted to be representative of the distribution of New York City employers by establishment size.

The smallest employers (88 percent of those with five to 14 employees) were least likely to make changes in access to paid sick days, while two-thirds of those with 15 to 49 employees did not change their policies governing access to paid sick days. The proportion that left their policies unchanged declined steadily with establishment size; falling to 45 percent

for the largest category (250+ employees). Among those employers that did change their policies, about the same proportion increased as decreased access. As part (d) of Table 7 shows, those organizations with a union presence were half as likely to report decreased access to paid sick leave as those with no unions.

As **Table 8** shows, employers reported that, on average, only three quarters of their workers had utilized the paid sick leave available to them; nearly a quarter had used *no* paid sick days in the 12 months preceding the survey. Employers reported that the employees who did take paid sick leave had used an average of four-and-a-half days in the previous year; half the employees who used paid sick days used three days or less. “They truly use it as insurance,” an HR manager at a printing company we visited explained, noting that at this firm only about 15 percent of the workers used all the sick days available to them. Another employer at a small retail store echoed this view: “A big part of it is, ‘What if I get the flu or get hit by a car?’ People ration it. People want to save it up in case something serious happens.” She reported that at this store, “It’s very rare for them [employees] to call out sick. They call out at the most two or three times a year. The culture here is that ‘you show up.’”

TABLE 8
Employee use of paid sick leave, New York City, 2015

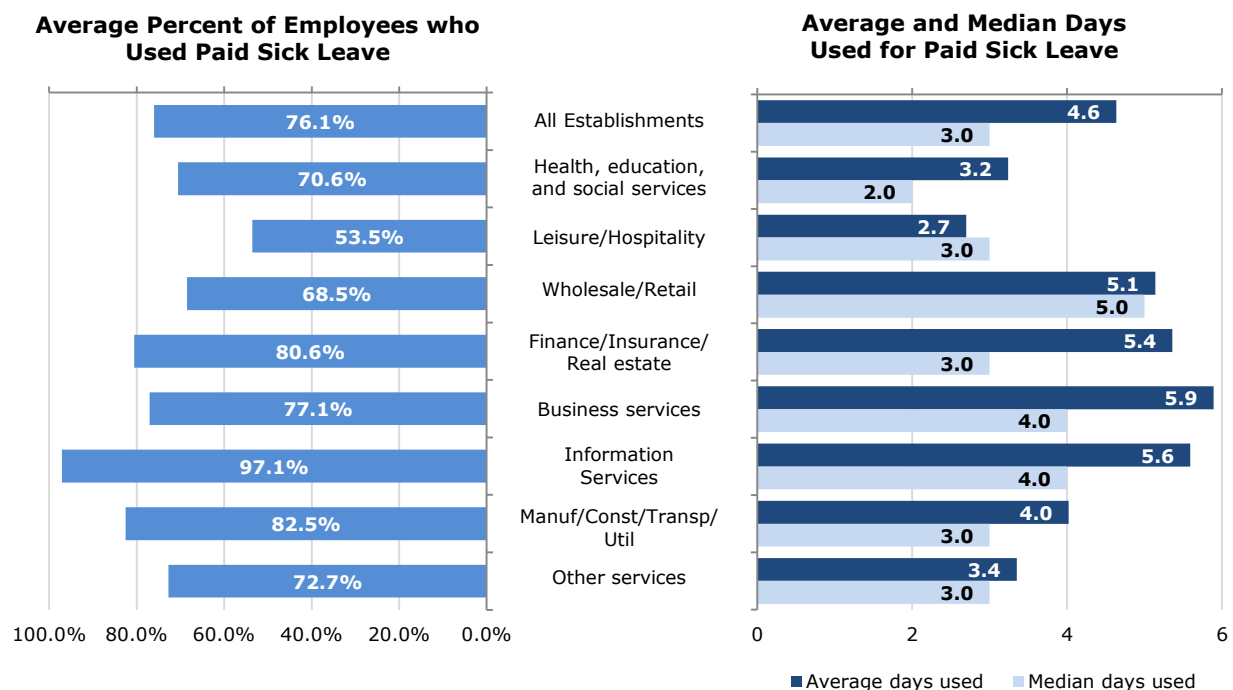
Paid sick leave use		
Average percent of employees who used paid sick leave	76.1%	N=265
Average days used	4.6	N=247
Median days used	3.0	N=247

Source: Authors’ survey. Data are weighted to be representative of the distribution of New York City employers by establishment size.

As **Figure 1** shows, there was considerable variation across economic sectors in the extent to which employees actually used paid sick leave, and also in regard to how many days they used. Employees in service industries, where women predominate and where many workers first gained access to paid sick days as a result of the new law, were less likely to take any paid sick days, and used fewer days, than employees in business services or goods-producing industries. For example, a manager at a large sports club asserted that while some employees, “the ones in the more mundane jobs,” tended to use all five of the paid sick days available to them, the bulk of the workforce used only one or two days. As can be seen in the Figure, the highest take-up rates were in information services; finance, insurance and real estate; and manufacturing, construction, transportation and utilities. The pattern in regard to the average number of paid sick days used was slightly different, with the largest numbers of days in business services and information services, followed by finance, insurance and real estate.

FIGURE 1

Employee use of paid sick leave, New York City, 2015



Source: Authors' survey. Data are weighted to be representative of the distribution of New York City employers by establishment size.

We learned in our field work that take-up of paid sick days was particularly low in restaurants, where workers instead tended to swap shifts if they were ill, in order to avoid losing tip income, which in most cases made up the bulk of their earnings. Under the City law these workers would receive \$9 per hour or their hourly base pay, whichever was higher, for a paid sick day, but they would forfeit the additional income from tips, which usually would be far more substantial. At a restaurant where prior to the implementation of the City's new law servers did not accrue any paid sick days, the owner told us that since it took effect the take-up was so low that his payroll costs did not increase at all.

Moreover, our survey found that employer fears of widespread abuse of paid sick

leave did not materialize. As **Table 9A** shows, employers reported virtually no abuse of the paid sick days law, with 98 percent of respondents reporting no known cases of abuse and only 0.3 percent reporting more than three cases. Smaller employers (less than 50 employees) reported no abuse or a negligible amount. Even among larger employers, 95 percent of those with 50 to 99 employees, 90 percent of those with 100 to 249 employees, and 93 percent of those with more than 250 employees reported no abuse. At one large establishment we visited, the HR manager stated that she had seen no abuse, adding, "Everybody gets sick. [The new law] has been helpful to employees... I have compassion for them." And a restaurant owner who had feared abuse prior to the law's

implementation was pleasantly surprised to be proven wrong. “My biggest fear was that people would just not show up for work and say, ‘You can’t fire me. I took a paid sick day,’” he recalled. “But it didn’t happen. No one has taken a paid sick day because they just didn’t feel like coming in that day. There is no abuse.”

TABLE 9A

Reported abuse of the paid sick leave law by establishment size, New York City, 2015

(percent of establishments)

Employee abuse of the law	None	1–3 instances	4 or more instances
<i>Total</i>	97.9%	1.8%	0.3%
5–14 employees	97.9%	2.1%	0.0%
15–49 employees	100.0%	0.0%	0.0%
50–99 employees	94.7%	2.6%	2.6%
100–249 employees	89.9%	7.9%	2.3%
250+ employees	93.1%	3.5%	3.5%

Source: Authors’ survey. Data are weighted to be representative of the distribution of New York City employers by establishment size. N=334

An interesting aspect of the new law is its interaction with the “progressive discipline” systems that some employers had put in place previously for purposes of reducing absenteeism. These establishments punish unexcused absences (or in some cases, all absences) with warnings and ultimately termination.

Table 9B shows the use of progressive discipline by the New York City employers we surveyed. Overall, 27 percent of respondents had progressive

discipline policies, and the proportion increased with establishment size: just 15 percent of the smallest employers (five to 14 employees) used progressive discipline, while 65 percent of those with more than 250 employees did so.

TABLE 9B

Use of progressive discipline by establishment size, New York City, 2015

(percent of establishments)

Use of progressive discipline	Yes	No
<i>Total</i>	27.1%	72.9%
5–14 employees	14.7%	85.4%
15–49 employees	42.8%	57.2%
50–99 employees	46.8%	53.3%
100–249 employees	61.3%	38.7%
250+ employees	64.6%	35.4%

Source: Authors’ survey. Data are weighted to be representative of the distribution of New York City employers by establishment size. N=341

In this regard, the most relevant aspect of New York City’s paid sick leave law is its anti-retaliation provision, which protects employees from discipline for the first five days they are absent from work if the absence is due to their own or a family member’s physical or mental illness. At a nursing home we visited, the manager explained, “Now our ability to coach, counsel or discipline workers before the sixth day has decreased.” She added that this was “the only meaningful change” that the new law had brought about for this organization.

Effects of New York City’s Earned Sick Leave Law on Business Operations

Our survey results suggest that the effects of the paid sick days law on the business operations of New York City employers were far more modest than opponents had feared. In our survey, most employers reported that they covered the short absences of employees taking sick leave by temporarily assigning work to other workers, allowing employees to swap shifts, putting the work on hold, or having some employees work at home while out sick. **Table 10A** and **Figure 2A** show that 84 percent of employers relied primarily on these methods to cover the work of absent hourly (non-exempt) employees. An even larger share of employers, 94 percent, used these methods to cover the work of higher paid managers and professionals (exempt employees), as **Table 10B** and **Figure 2B** reveal. Only six percent of the employers we surveyed reported using more costly methods to cover the work of exempt employees absent due to illness, such as increasing overtime among co-workers or hiring temporary replacements, while 16 percent used such measures to cover the work of hourly workers.

TABLE 10A

Main method of covering work of absent non-exempt employees, New York City, 2015

(percent of establishments)

Method of covering work	Percent
Temporarily assign work to others	51.4%
Increase hours of others	10.1%
Allow to swap shifts	4.8%
Hire temporary replacement	5.7%
Put work on hold	28.0%
Have them work while out sick	0.1%

Source: Authors’ survey. Data are weighted to be representative of the distribution of New York City employers by establishment size. N=219

TABLE 10B

Main method of covering work of absent exempt employees, New York City, 2015

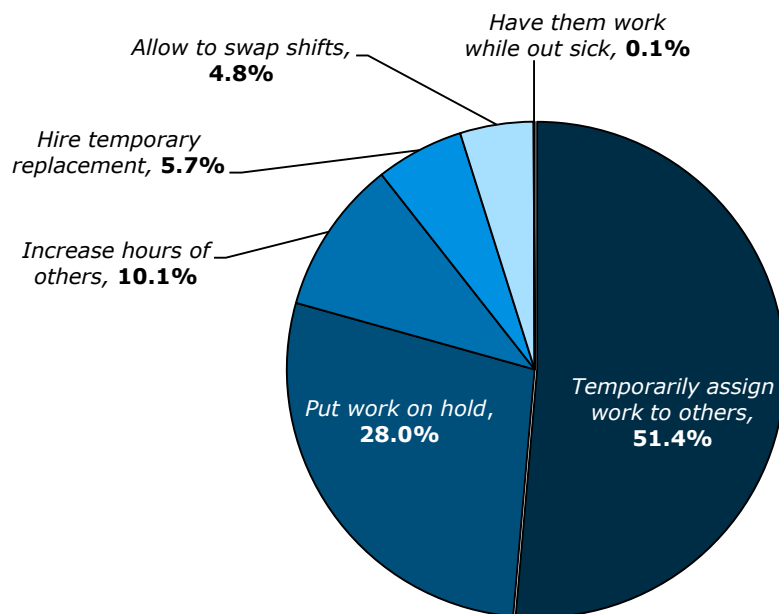
(percent of establishments)

Method of covering work	Percent
Temporarily assign work to others	42.5%
Increase hours of others	5.4%
Allow to swap shifts	4.7%
Hire temporary replacement	0.7%
Put work on hold	38.2%
Have them work while out sick	8.5%

Source: Authors’ survey. Data are weighted to be representative of the distribution of New York City employers by establishment size. N=203

FIGURE 2A

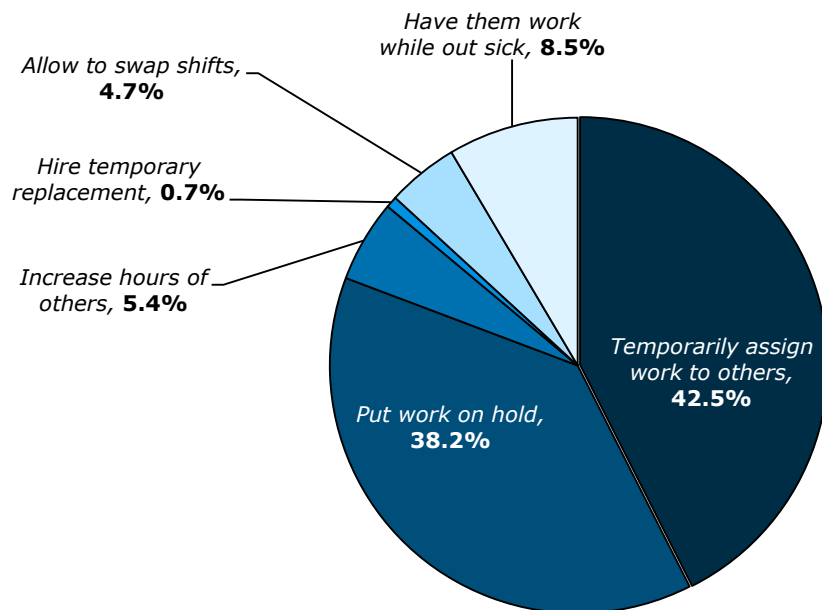
Main method of covering work of absent non-exempt employees, New York City, 2015



Source: Authors' survey. Data are weighted to be representative of the distribution of New York City employers by establishment size. N=219

FIGURE 2B

Main method of covering work of absent exempt employees, New York City, 2015



Source: Authors' survey. Data are weighted to be representative of the distribution of New York City employers by establishment size. N=203

However, for some businesses covering the work of employees out on sick leave was more challenging. For example, at a hair salon we visited, the owner pointed out that most clients would cancel or postpone an appointment if the hair stylist they normally used was out sick. “When my product, the stylist, is not working, I lose revenue,” he told us. This had been a problem prior to the new City law’s implementation too, but at that time the stylists had not been compensated for the time involved; after the law went into effect, there was a cost impact. We heard a similar complaint from the owner of a Pilates studio. “If a teacher calls out sick,” she explained, “we try to migrate her clients to a different teacher, but not all clients are receptive to that.” This business also reported that they were unable to get DCA’s guidance on how to handle compensation in this situation; they settled on a policy of paying teachers who take a sick day for the hours that clients had been booked to work with them on that day.

Given the heavy reliance on cost-free methods to cover the work of employees using paid sick leave, it is not surprising that the overwhelming majority of employers in our survey (just under 85 percent) reported that the new law had no effect on their overall business costs, as **Table 11** and **Figure 3** show, and a few (a little less than two percent) reported a *decline* in overall costs. Among those who

did report an impact on their bottom line, the effects were modest: nine percent of our survey respondents reported a cost increase of less than three percent in their overall costs; another three percent of respondents reported an increase of three percent or more, and two percent reported increased costs but were unsure of the exact percentage. Our fieldwork confirmed this. One restaurant manager declared that the added costs of the new law amounted to “peanuts.”

Other employers we spoke to indicated that the costs were trivial compared to other expenses, like New York City rents. “I don’t consider paid sick leave a financial burden,” one non-profit manager told us. “We pay 100 percent of health insurance premiums. That’s the burden!”

TABLE 11
Change in costs due to paid sick leave law, New York City, 2015

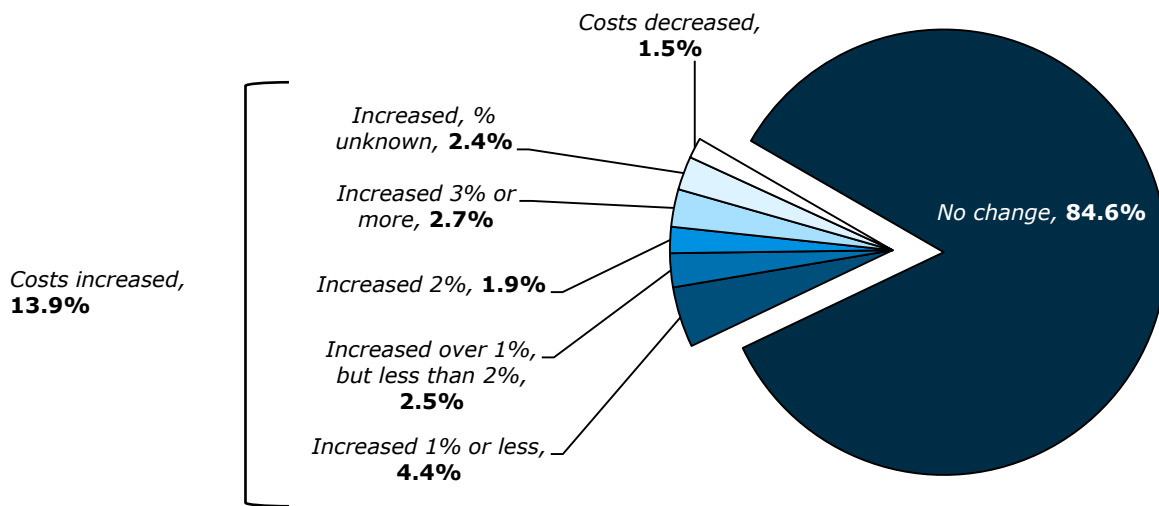
(percent of establishments)

No change	84.6%
Costs increased	13.9%
Increased less than 1%	4.4%
Increased over 1%, but less than 2%	2.5%
Increased 2%	1.9%
Increased 3% or more	2.7%
Increased, % unknown	2.4%
Costs decreased	1.5%

Source: Authors’ survey. Data are weighted to be representative of the distribution of New York City employers by establishment size. N=311

FIGURE 3

Change in costs due to paid sick leave law, New York City, 2015



Source: Authors' survey. Data are weighted to be representative of the distribution of New York City employers by establishment size. N=311

Another employer said, “Benefits are 21 percent of our payroll costs. Paid sick days are nothing in that context.” And a nursing home manager told us that the impact of the paid sick days law paled in comparison to declining Medicare reimbursement rates, which had a major impact on the bottom line. As **Table 12** shows, most of the establishments we surveyed (78 percent) tracked the costs of paid sick days internally, while the other 22 percent outsourced this task to a payroll firm. When asked whether they tracked the costs of paid sick days separately from other benefits, only 15 percent responded that they did so, and 21 percent did not bother to track the costs at all.

TABLE 12**Paid Sick Leave Recordkeeping, New York City, 2015**

(percent of establishments)

Recordkeeping	Percent
(a) <i>Who records costs</i>	N=339
Manage internally	78.2%
Outsource to a payroll firm	21.8%
(b) <i>Method of recording costs</i>	N=324
Tracked separately	14.8%
Included with other benefits costs	64.4%
Not tracked	20.8%

Source: Authors' survey. Data are weighted to be representative of the distribution of New York City employers by establishment size.

Since most of the employers we surveyed experienced no increase or a very small increase in costs as a result of New York City’s paid sick leave law, it is not surprising that very few of them made any changes in hiring, prices, employee hours or other business practices after the law took effect. Only a small minority of employers reported that they had made changes in their operations due to increased costs associated with the new law, as **Table 13A** shows. More than 91 percent reported no reduction in hiring, 97 percent indicated that they did not reduce hours, and about 94 percent did not raise prices. Fewer than three percent reported that they reduced operating hours and less than one percent reduced the quality of their services due to the new law.

TABLE 13A

Change in business practices due to paid sick leave law, New York City, 2015 (percent of establishments)		
Cut back on hiring	8.8%	N=349
Reduced employee hours	2.8%	N=348
Increased prices	5.8%	N=337
Reduced operating hours	3.1%	N=349
Reduced quality of service	0.4%	N=350
No change in business practices	85.5%	N=337

Source: Authors’ survey. Data are weighted to be representative of the distribution of New York City employers by establishment size.

Furthermore, on average, employers did not reduce the pay of employees following implementation of the City’s paid sick days law. On the contrary: the average wage of hourly workers for establishments in our survey increased from \$17.07 in 2013, before the law went into effect, to \$20.07 at the time of the survey in 2015–16. The median hourly wage increased from \$14.50 to \$16.00 over this period. The average

annual salary of exempt workers increased from \$75,206 in 2013 to \$75,928 at the time of the survey, while the median annual salary increased from \$60,000 to \$63,000.

As **Table 13B** shows, the vast majority of employers we surveyed (more than 94 percent) reported that the paid sick days law had no effect on their productivity, and two percent reported that productivity increased. Only four percent of respondents reported that productivity decreased. Similarly, 96 percent of employers reported no change in customer service as a result of the new law, and more than three percent saw an increase; less than one percent reported a decrease in customer service. Virtually no employers reported any change in turnover.

Most employers (92 percent) reported no change in the spread of illness in the workplace, while nearly seven percent reported that the spread of illness decreased. Fully 90 percent of employer respondents reported no change in the number of employees coming to work sick, with equal numbers (five percent) reporting a decrease and an increase. (This should be interpreted with caution, however, since employers may not be fully aware of the extent to which employees were working while sick prior to the new law’s implementation.) Similarly, very few employers reported changes in morale, motivation or loyalty, with about four to six percent reporting improvements in these outcomes and two to three percent reporting decreases.

TABLE 13B**Employer-reported effects of paid sick leave law, New York City, 2015**

(percent of establishments)

Reported Effects	No Effect	Increase	Decrease	
Employee turnover	99.9%	0.04%	0.04%	N=342
Number of employees who come to work sick	90.1%	4.9%	5.0%	N=339
Spread of illness	92.2%	1.2%	6.6%	N=314
Productivity	94.1%	2.0%	4.0%	N=342
Number of unscheduled absences	87.3%	10.9%	1.9%	N=344
Morale	90.4%	6.4%	3.2%	N=344
Motivation	92.6%	4.6%	2.8%	N=332
Loyalty	94.5%	4.0%	1.5%	N=335
Customer Service	96.0%	3.2%	0.8%	N=339

Source: Authors' survey. Data are weighted to be representative of the distribution of New York City employers by establishment size.

Table 13B also shows that in some establishments, expanded access to paid sick leave increased the number of employees taking time off for illness. About 11 percent of the employers we surveyed reported that the number of unscheduled absences due to illness increased after the law took effect. However, employers reported that the average number of weekly absences declined: in a typical week in 2015, an average of 0.63 exempt employees were absent, compared to 1.49 exempt employees in 2013 (before the law was in effect). Respondents reported a similar decline among non-exempts, with an average of 1.03 individuals absent in 2015 in a typical week, compared to twice that level (2.00) two years earlier.

Our fieldwork suggests that in many establishments the main effect of the law was to include part-time workers in paid sick leave policies that had previously been limited to those employed full-time. Even in establishments that had offered paid sick leave to their workers prior to the new law (the majority of our respondents),

part-time workers often had been excluded. Since women and immigrants are overrepresented among part-time workers, this could also have a disparate impact on those groups. We analyzed the survey data to examine the effects of the new law on various categories of workers, to determine whether or not such effects help to explain the increase (if any) in employer costs. **Table 14** shows summary data on this question for the minority (14 percent) of establishments that experienced a cost increase. The effect is strongest for the share of part-time, temporary, or per diem workers. More than a third (35.1 percent) of establishments in which more than 25 percent of employees were in this category experienced an increase in costs. About a quarter of establishments (22.2 percent) in which the workforce was between 50 and 75 percent female experienced an increase in costs after the new law took effect. And about 16 percent of establishments that employed immigrant workers saw their costs rise.

TABLE 14

Establishments reporting cost increases for Paid Sick Leave law by percent female, percent part-time/temp, and percent immigrant, New York City, 2015

(percent of establishments)

	Percent of establishments whose costs increased
All establishments (N=311)	13.9%
<i>Percent female (N=288)</i>	
25% or less	13.0%
26–50%	16.1%
51–75%	22.2%
76% or more	2.2%
<i>Percent part-time/ temp/ per diem (N=208)</i>	
0%	13.4%
1–25%	17.9%
26% or more	35.1%
<i>Percent immigrant (N=219)</i>	
0%	6.4%
1–25%	16.1%
26% or more	16.8%

Source: Authors’ survey. Data are weighted to be representative of the distribution of New York City employers by establishment size.

To explore this issue further, we also ran logistic regression models to compute odds ratios specifying the extent to which having a larger proportion of female, part-time/temporary/per diem, or immigrant workers in an establishment increased the likelihood that costs would increase.¹⁵ These results are shown in **Table 14A**. Using Column 2 as an example, an establishment with 26 percent or more part-time/temporary/per diem workers was 13.8 percent more likely than those with no such workers to have experienced an increase in costs after the implementation of the law. We note that the coefficient was both significant and greater than one. An establishment with 76 percent or more female workers was 3.1 percent less likely than those with 25 percent or less female workers to have experienced an increase in costs. Note that

in this case, the coefficient was both significant and less than one.

The regression in Column 1 of Table 14A models the relationship between cost increases and the proportion of the establishment’s workforce that is female. In Column 2 we report the results of a multivariate model showing the effect on cost of the percent female, the percent part-time/temporary/per diem, the percent immigrant, and industry sector. The first model (Column 1) shows that having a larger proportion of female workers does not significantly increase the likelihood that an establishment had an increase in costs following implementation of the paid sick days law compared with establishments in which a quarter or less of the workforce is female. On the contrary, for our sample of establishments, those with the largest proportion of

female workers were significantly less likely (only 12.4 percent as likely) to have experienced a cost increase.

This result for percent female holds for the regression reported in Column 2 as well, controlling for several other factors likely to affect costs. However, this model suggests that having a large percentage of part-time or immigrant workers, and being in the wholesale/retail trade sector or the health/education sector both significantly increased the likelihood that an establishment experienced an increase in costs.

In a separate logistic regression analysis (not shown), we found that establishments with a union presence were significantly less likely than non-union establishments to experience an increase in costs after the paid sick days law took effect. This is not surprising: as in most unionized settings, workers already had access to paid sick days under their collective bargaining agreements, and as noted above, some union establishments are exempted from coverage under the City law.

TABLE 14A

Cost Changes, New York City, 2015

	Column 1	Column 2
	(Female)	(Female, Part-time, temp, per diem, Immigrant and Industry Sector)
N	288	141
Constant	0.149***	0.027**
	(0.098)	(0.042)
<i>Female</i>		
26–50%	1.286	0.620
	(0.996)	(0.689)
51–75%	1.920	1.086
	(1.560)	(1.231)
76% or more	0.154**	0.031**
	(0.124)	(0.046)
<i>Part-time/ temp/ per diem</i>		
1–25%		1.587
		(1.366)
26% or more		13.815**
		(14.801)
<i>Percent Immigrant</i>		
1–25%		4.793
		(7.776)
26% or more		7.093*
		(8.366)
<i>Number of employees</i>		
		0.998
		(0.002)
<i>Industry Sector</i>		
Wholesale/Retail Trade		13.059*
		(19.132)
Leisure/Hospitality		0.160
		(0.258)
Health/Education		15.403**
		(19.764)
Finance		2.346
		(2.867)
Business		0.566
		(0.525)
Other		0.131
		(0.168)

Source: Authors' survey. All data shown are weighted to be representative of the distribution of New York City employers by establishment size. The coefficients are odds ratios, with standard errors in parentheses below. * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

Conclusion

Prior to passage of New York City’s paid sick leave law, many business organizations expressed concern over anticipated increases in cost, the potential for abuse of the law, and difficulty in tracking hours of paid sick leave earned by employees. These were the underlying reasons that many employer groups had vociferously opposed the proposed law. However, as our survey results demonstrate, and as employers confirmed in field interviews, these fears rarely materialized. The cost impact of the new law was minimal, in part because co-workers typically covered the work of those out on paid sick leave. Not only did most employers experience no abuse of the paid sick leave law, but most workers typically did not use all of the paid sick days that were available to them.

Moreover, by the time of our survey, a year and a half after the law went into effect, employer opposition to the City’s

paid sick days law had largely dissipated: 86 percent of our employer respondents indicated that they now supported the new law: 53 percent were “very supportive” of the measure and another 33 percent were “somewhat supportive,” as **Table 15** reveals.

TABLE 15

Employer support for the paid sick days law, New York City, 2015

(percent of establishments)

Organization’s support of the law	Percent
Very supportive	53.1%
Somewhat supportive	32.6%
Not too supportive	5.5%
Not at all supportive	8.8%

Source: Authors’ survey. Data are weighted to be representative of the distribution of New York City employers by establishment size. N=331

Overall, the new law, which extended paid sick days to a million-and-a-half workers in the City who did not have access to them before, was a “non-event” for most employers.

Endnotes

- 1 Family members include children, grandchildren, spouse, domestic partner, children or parents of an employee's spouse or domestic partner, parents, grandparents, or siblings (including a half, adopted, or step sibling).
- 2 For more detail see: <http://www1.nyc.gov/site/dca/about/paid-sick-leave-what-employees-need-to-know.page>.
- 3 New York City, Office of the Mayor, "Two Years After Mayor De Blasio Expands Paid Sick Leave to One Million New Yorkers, City's Economy Stronger Than Ever," April 1, 2016, <http://www1.nyc.gov/office-of-the-mayor/news/318-16/two-years-after-mayor-de-blasio-expands-paid-sick-leave-one-million-new-yorkers-city-s-economy>.
- 4 FRED, "All Employees: Total Non-Farm in New York City, NY," retrieved August 2016, <https://research.stlouisfed.org/fred2/graph/?g=4Cm8>.
- 5 This is the number of persons employed in Kings, Queens, New York, Richmond, and Bronx Counties as a share of total employment of the counties of the New York-Jersey City-White Plains Metropolitan Statistical Division.
- 6 The response rate was calculated using the AAPOR RR3 methodology.
- 7 Tina Moore, "Mayor Bloomberg Vetoes Paid-Sick Leave Bill," New York Daily News, June 7, 2013, <http://www.nydailynews.com/new-york/mayor-bloomberg-vetoes-paid-sick-leave-bill-article-1.1366681>.
- 8 Community Service Society, "The Impact of Paid Sick Days on Jobs: What's the Real Story?," September 2012, http://b3cdn.net/nycss/d53aaf5763daaa089b_8bm6bluvr.pdf.
- 9 Ivan Pentchoukov, "Paid Sick Leave Becomes Law in New York Despite Small-Business Concerns," Epoch Times, February 26, 2014, <http://www.theepochtimes.com/n3/531772-paid-sick-leave-becomes-law-in-new-york-despite-small-business-concerns/>. See also Andrew J. Hawkins, "All Employers Must Give Time Off," Crain's New York Business, March 31, 2016, <http://www.craigslist.com/article/201403I31/POLITICS/140339994/all-employers-must-give-time-off>.
- 10 CLASP, "During Healthy Families Act Days of Action, Business Owners Stress Benefits of Paid Sick Time," May 2016, <http://www.clasp.org/issues/work-life-and-job-quality/in-focus/during-healthy-families-act-days-of-action-business-owners-stress-benefits-of-paid-sick-time>.
- 11 Authors' interview with DCA staff, October 16, 2015.
- 12 New York City Department of Consumer Affairs, "NYC's Paid Sick Leave Law: First Year Milestones," June 2015, <http://www1.nyc.gov/assets/dca/downloads/pdf/about/PaidSickLeaveLaw-FirstYearMilestones.pdf>.

13 Nancy Rankin and Apurva Mehrotra, “Launching Paid Sick Days in New York City: Update 15 months after the law took effect,” October 2015, copy in authors’ possession. The survey included 1,615 New Yorkers over age 18, and oversampled those with low incomes. The data reported in the text are responses to the question: “How much have you heard about a law in New York City that gives employees five paid sick days: a lot, some, a little, or none at all?”

14 N=31

15 The table shows results from logistic regression models in which the dependent variable takes the value one if a respondent reports that the paid sick days law increased establishment costs and the value zero if there was no change or costs decreased. The coefficients are odds ratios, with standard errors shown in the parentheses below the coefficient.

