PAID TIME OFF, VACATIONS, SICK DAYS AND SHORT-TERM CAREGIVING IN THE UNITED STATES:

2014 National Study of Employers

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SHRM SOCIETY FOR HUMAN RESOURCE MANAGEMENT

WHEN WORK WORKS

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INTRODUCTION

Families and Work Institute's 2014 National Study of Employers (NSE) is the most comprehensive and far-reaching study of the practices, policies, programs and benefits provided by U.S. employers to enhance organizational and employee success by addressing the changing realities of today's economy, workforce and workplace. The NSE, conducted in partnership with the Society for Human Resource Management (SHRM), is based on the Institute's landmark 1998 Business Work-Life Study (BWLS).[1] Its scope was broadened to cover issues of importance in the changing economy, and the NSE has been conducted four additional times (2005, 2008, 2012 and 2014) since the BWLS survey was completed.

Although there are similar surveys by employer membership organizations, consulting firms and government agencies, the NSE is notable in that it is the only study of employers in the United States that comprehensively assesses a broad array of programs, policies and benefits designed to enhance employee engagement and resilience to job and personal stressors among a *nationally representative* group of employers. The 2014 NSE sample includes 1,051 employers *with 50 or more employees*—67% are for-profit employers and 33% are nonprofit organizations; 39% operate at only one location, while 61% have operations at more than one location. Families and Work Institute (FWI) designed the questionnaire and Nielsen (formerly Harris Interactive, Inc.) conducted the interviews on behalf of FWI.[2]

In addition to the April 29, 2014 release of the *2014 National Study of Employers* report (available for free download at Whenworkworks.org), FWI has continued to explore the survey data for ways that organizations can reinvent work to make the most of the diverse talents and experiences of their employees. One line of research is the status of paid leave in the U.S.

There has been a great deal of interest in caregiving leave, even since the release of the 2014 NSE. What has received somewhat less—but an ever increasing amount of—attention is the idea of mandating paid leave for self-care, including sick days, which has been considered and/or implemented in places such as New York City[3] and California.[4] In addition, a growing collection of authors in popular media[5] including *NPR*, *The Washington Post*, *New Republic* and *CNBC* have discussed how vacation is valuable to avoid overwork and burnout and to improve engagement. FWI researchers are also being called upon to discuss issues such as burnout[6] and the use of vacation time.[7] Clearly the issue of paid leave for self-care is one that is of mounting importance for the nation.

The following report expands the previously released 2014 NSE findings around *caregiving* leave, with a major emphasis on the current availability of paid vacation time, sick days and undifferentiated paid time off (PTO) in the U.S. as well as several related policies that influence how these types of paid leave are managed. It focuses primarily on the three types of paid leave that are generally recognized by employers as defined below:

Vacation time is generally used to take time away from work for other planned reasons and is usually *scheduled in advance*.

Sick days are generally used to address times when an employee is unable to come to work for unplanned reasons, such as personal illness, and *must schedule time away from work on short notice* (sometimes informing managers at the moment they should have started working for the day). Organizations vary on whether an employee should use vacation or sick days to cover periods of foreseeable illness or disability (e.g., recovery from a surgery or giving birth). In addition, organizations can vary on whether employees can schedule short notice leave time for reasons other than personal illness (e.g., care for a mildly ill child or wait for a plumber to fix a broken pipe) at times creating an additional pool of time, **personal days**, to address unplanned time off unrelated to personal illness.

Paid Time Off (PTO) policies provide employees a specified amount of time away from work for which they will be paid, *regardless of the reasons*. The paid time off can be scheduled on short notice to address unforeseeable events (such as personal illness or other emergencies), but employees are generally expected to inform managers of planned events in advance whenever possible. *In the 2014 NSE, respondents indicating they had a PTO plan were assumed to not have a vacation or sick days plan and were not asked about vacation or sick days options*.[8]

At the end of the report, we also consider caregiving leave, both paid and unpaid, as well as some factors that affect the use of leave.

OVERALL PREVALENCE OF VACATION TIME, SICK DAYS AND PAID TIME OFF (PTO)

More employers offer differentiated vacation (58%) and sick days (52%) than offer PTO (41%). Of those employers that do not provide PTO (59% of all employers), 87% provide both vacation and sick days, 11% provide only vacation time, less than 1% provide only sick days and 1% offer neither vacation nor sick days to at least some of their employees. Overall, 99% of employers with 50 or more employees in the U.S. have some form of paid leave option for some portion of their employees.

There were no significant differences between large and small employers in offering any of the three types of paid leave. Of those employers offering vacation time, 50% offer it to all employees; 44% to most employees; 6% to some employees; and 1% to just a few employees. Of those employers offering sick days, 41% offer it to all employees; 46% to most employees; 12% to some employees and 1% to just a few employees. Of those employers offering PTO, 51% offer it to all employees; 38% to most employees; 9% to some employees; and 2% to just a few employees. These findings are shown in Table 1.

Table 1: Percentage of Employers Offering Paid Leave Options

Type of Paid Leave	Percentage of all employers with the relevant type of paid leave	Percentage of employers with the relevant type of paid leave offering it to		Employer Size[9] Organization with relevant type of paid leave offers all or most employees with at least a year on the job…		
		most employees with at least a year on the job	**all** employees with at least a year on the job	**Small** (50 to 99 employees)	**Sig.**	**Large** (1,000 or more employees)
Vacation Time	58%	44%	50%	95	ns	86
Sick Days	52	46	41	91	ns	77
General PTO	41	38	51	90	ns	83

Source: Families and Work Institute, 2014 National Study of Employers. Percentages of employers offering *at least some* employees are of the entire sample (N=1,051) not just those employers offering the relevant form of paid leave. Percentages of employers offering *all or most* are of those employers offering the relevant form of paid leave (N= 607, 542 and 431 respectively).
Sample sizes for comparisons of small and large employers was 557 for small employers and 92 for large employers.
Statistical significance: ns = not significant.

FWI has examined the issue of paid vacation and sick days in previous NSE studies by asking whether employers offered most of their employees vacation or sick days. In the 2008 study, 93% of employers indicated they offered vacation time, and 72% indicated they offered sick days *to most of their employees*. PTO options were still more of an emerging and poorly defined practice at the time and were not included in the 2008 NSE.

In the 2014 study, FWI adjusted the items on vacation and sick days, both to capture more detailed information about the proportion of employees given access to paid leave and to acknowledge the growing interest in PTO options. Though these changes provide more robust information consistent with other items on the NSE and in keeping with current trends, it makes direct comparison to past NSE results more difficult.

Though the items on paid leave are not comparable enough to justify a statistical analysis between results from previous NSE studies and the 2014 NSE, they can provide a general sense of whether there have been changes in employer offerings over time. Overall, there does not appear to be much change in the percentage of employers offering scheduled, paid leave to a majority of their employees. (90% of all employers offer scheduled paid leave to most or all of their employees in the form of vacation time or PTO in 2014 compared with 93% of all employers offering vacation time to most or all employees in 2008.) On the other hand, time for personal illness may be more common now with 81% of all employers offering all or most of their employees sick days or PTO compared with 72% of all employers offering sick days to most of their employees in 2008.

Again, due to the changes in the questions and the range of paid leave options, these trend findings should be considered carefully.

ACCESS TO VACATION TIME, SICK DAYS AND PTO BY EMPLOYEE STATUS

Employers were asked whether they offered vacation, sick days and PTO to employees based on the combination of their full/part-time and hourly/salaried status. In general, almost all employers offering a form of paid leave offered it to full-time employees regardless of their hourly/salaried status. On the other hand, between a quarter and a third of employers offered their paid leave programs to their part-time employees, regardless of their hourly/salaried status.

Large employers were more likely to offer PTO to their part-time salaried and hourly (both 54%) employees than small employers (18% and 15% respectively). Table 2 presents these findings.

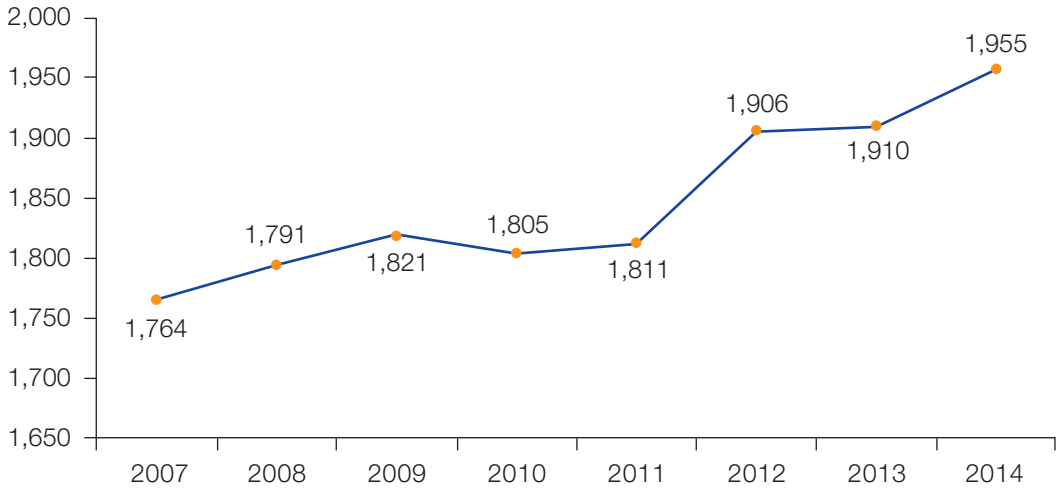
Table 2: Percentage of Employers Offering Paid Leave Options by Employee Status

Type of Employee	"Yes"	Employer Size		
		Small (50 to 99 employees)	**Sig.**	**Large** (1,000 or more employees)
Vacation Time				
Full-time, Salaried	99%	99%	ns	100%
Full-time, Hourly	97	99	ns	93
Part-time, Salaried	28	21	ns	38
Part-time, Hourly	30	24	ns	38
Sick Days				
Full-time, Salaried	95%	98%	ns	97%
Full-time, Hourly	89	94	ns	85
Part-time, Salaried	24	21	ns	41
Part-time, Hourly	26	23	ns	34
General PTO				
Full-time, Salaried	94%	96%	ns	92%
Full-time, Hourly	94	96	ns	96
Part-time, Salaried	32	18	***	54
Part-time, Hourly	32	15	***	54

Source: Families and Work Institute, 2014 National Study of Employers. Percentages of employers by size are of those employers that offer the specific time of paid time off and have the relevant type of employee. Sample sizes ranged from (N=210 to 317).
Sample sizes for comparisons of small and large employers ranged from 91-166 for small employers and 26-33 for large employers.
Statistical significance: *** = $p < .001$; ** = $p < .01$; ns = not significant.

The lack of paid leave options for part-time employees should be considered in light of the increasing number of Americans who work multiple part-time jobs, as shown in Figure 1. Since the recession, there has been increasing discussion of workers making a living by cobbling together full-time employment from a collection of part-time jobs. For employees who work 35 or more hours in a collection of part-time jobs, there is a reasonable chance that none of their employers provide them with any paid leave. Such employees may find it a challenge to care for themselves when they are sick or to attend to other personal and family responsibilities without risking a significant portion of their income, either through hours unworked or the risk of losing one or more of their jobs.

Figure 1: Multiple Job Holders with Only Part-time Jobs (in Thousands)



Source Bureau of Labor Statistics (BLS) Table A-6 Multiple job holders by selected characteristics
Note: Values are annual averages.

PREVALENCE OF VACATION TIME, SICK DAYS AND PTO BY FOR-PROFIT STATUS AND INDUSTRY

Though nonprofit organizations (61%) are more likely to offer paid sick days to at least some full-time employees with at least a year on the job than for-profit organizations (47%), there is no significant difference in the percentage offering that benefit to all or most employees, as depicted in Table 3. In other words, if the benefit is offered, it is generally offered to all or most employees in both types of organizations. Table 4 shows the difference between all and most by for-profit status.

Table 3: Percentage of Employers Offering Paid Leave by For-Profit Status

Type of Paid Leave	Percentage of nonprofit and for-profit employers with the relevant type of paid leave			Percentage of employers with the relevant type of paid leave offering it to all or most employees		
	For-Profit	Sig.	Nonprofit	For-Profit	Sig.	Nonprofit
Vacation Time	56%	ns	62%	95%	ns	92%
Sick Days	47	***	61	84	ns	91
General PTO	43	ns	36	90	ns	86

Source: Families and Work Institute, 2014 National Study of Employers. Percentages of employers offering *at least some* employees are of the entire sample, not just those employers offering the relevant form of paid leave. Percentages of employers offering *all or most* are of those employers offering the relevant form of paid leave. Sample sizes for comparisons of those offering at least some employees were 706 for-profit and 344 nonprofit organizations. Sample sizes for comparisons of those offering all or most employees were 306-395 for-profit and 125-212 nonprofit organizations. Statistical significance: *** = $p < .001$; ** = $p < .01$; ns = not significant.

Table 4: Percentage of Employers Offering Paid Leave to All or Most Employees by For-Profit Status

Proportion of Employees	For-Profit	Nonprofit
Vacation		
All	55%	40%
Most	40	52
Sick Days		
All	42%	41%
Most	43	50
PTO		
All	56%	41%
Most	35	45

Source: Families and Work Institute, 2014 National Study of Employers.
Percentages are of employers in each industry offering the relevant type of paid leave.
Sample sizes range from 306-395 for for-profits and 125-212 for nonprofits.
Differences between Tables 3 and 4 are due to rounding error.

More employers offer vacation time to at least some employees in the goods producing (64%), professional services (61%), wholesale and retail trade (63%) industries than in industries categorized as "other services."[10] On the other hand, PTO options are more common in "other services" industries. Table 5 presents these results.

Table 5: Percentage of Employers Offering Paid Leave by Industry

Type of Paid Leave	Percentage of all employers in each industry with the relevant type of paid leave				
	Goods producing	Professional services	Wholesale and retail trade	Other services	Sig.
Vacation Time	64%	61%	63%	45%	***
Sick Days	48	61	56	43	ns
General PTO	36	38	36	53	***

Source: Families and Work Institute, 2014 National Study of Employers. Percentages of employers offering *at least some* employees are of the entire sample not just those employers offering the relevant form of paid leave.
The finance, insurance and real estate industries were excluded from this analysis due to low representation in the sample (N=7). Sample sizes for comparisons of those offering at least some employees were 271 goods producing, 251 professional services, 241 Wholesale and retail trade, and 281 other services organizations.
Statistical significance: *** = $p < .001$; ** = $p < .01$; ns = not significant.

A greater proportion of goods producing employers (98%) offer vacation time to all or most of their employees than employers in the wholesale and retail trade and other services industries, as shown in Table 6. There were no significant differences between employers in professional services and other industries. Table 7 shows the difference between all and most by industry.

Table 6: Summed Percentage of Employers Offering Paid Leave to All or Most Employees by Industry

Type of Paid Leave	Percentage of employers with the relevant type of paid leave offering it to all or most employees				
	Goods producing	Professional services	Wholesale and retail trade	Other services	Sig.
Vacation Time	98%	94%	92%	91%	**
Sick Days	82	93	89	84	ns
General PTO	90	84	92	90	ns

Source: Families and Work Institute, 2014 National Study of Employers. Percentages of employers offering *all or most* are of those employers offering the relevant form of paid leave. The finance, insurance and real estate industries were excluded from this analysis due to low representation in the sample (n=7).
Sample sizes for comparisons of those offering all or most employees were 98-170 for goods producing, 94-152 for professional services, 88-151 for wholesale and retail trade, and 122–149 for other services organizations.
Statistical significance: *** = $p < .001$; ** = $p < .01$; ns = not significant.

Table 7: Separated Percentages of Employers Offering Paid Leave to All or Most Employees by Industry

Proportion of Employees	Goods producing	Professional services	Wholesale and retail trade	Other industries
Vacation				
All	61%	40%	49%	48%
Most	37	54	42	43
Sick Days				
All	42%	40%	39%	44%
Most	40	52	49	39
PTO				
All	61%	46%	60%	44%
Most	29	38	33	46

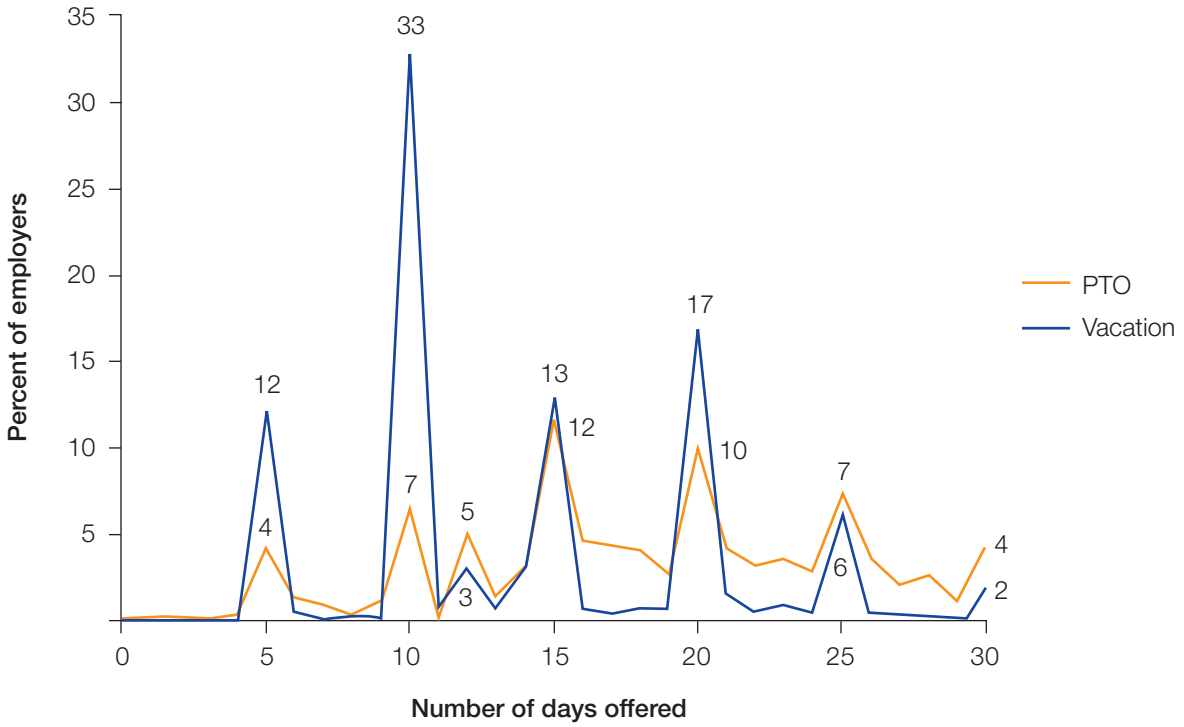
Source: Families and Work Institute, 2014 National Study of Employers.
Percentages are of employers in each industry offering the relevant type of paid leave.
Sample sizes range from 98-173 for goods producing, 94 -153 for professional services, 87-151 for wholesale and retail trade, and 122-149 for other industries.
Differences between Tables 6 and 7 are due to rounding error.

AMOUNT OF VACATION TIME, SICK DAYS AND PTO

The amount of time employers offer for the various forms of paid leave vary a great deal, though with a few common benchmarks. The most common amount of time offered was 10 days for vacation time, five days for sick days and 15 days for PTO. There was more consistency in the maximum amount of time offered for vacation than PTO with a third of employers offering vacation (33%) offering 10 days of vacation and only 12% of employers offering PTO offering 15 days of PTO, as shown in Figure 2.

In general, employers tended to provide PTO and vacation time in increments of five days (one work week) with responses clustering at five, 10, 15, 20, 25 and 30 days of vacation and PTO, as shown in Figure 2. There was an additional small cluster of employers offering 12 days of PTO, perhaps representing employers who converted a 10 vacation day and two personal day policy into a 12 PTO day policy or who provide one day of PTO a month.

Figure 2: Percentage of Employers at Each Maximum PTO and Vacation Days Level

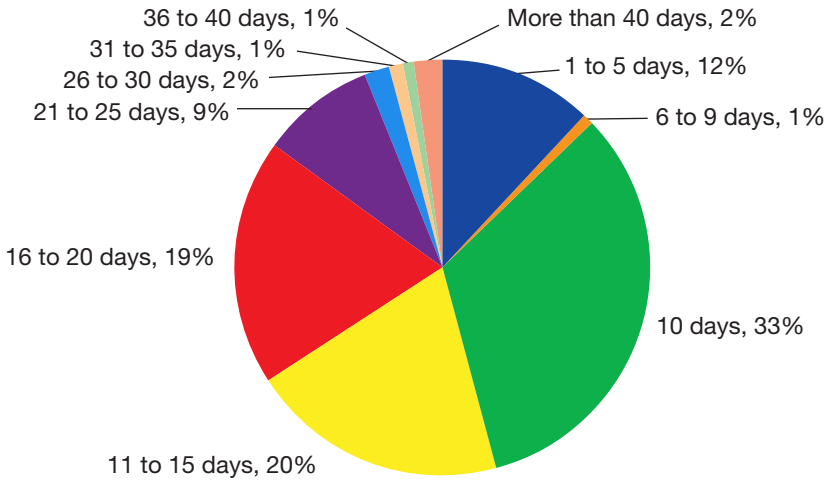


Source: Families and Work Institute, 2014 National Study of Employers.

Below, in Figure 3, we present the range of responses, several benchmarks and the percentage of employers offering the relevant form of paid leave to full-time employees with at least a year on the job at each benchmark.

- The *maximum* amount of vacation time per year ranged from three days to 200 days with the most common response being 10 days (33% of employers).

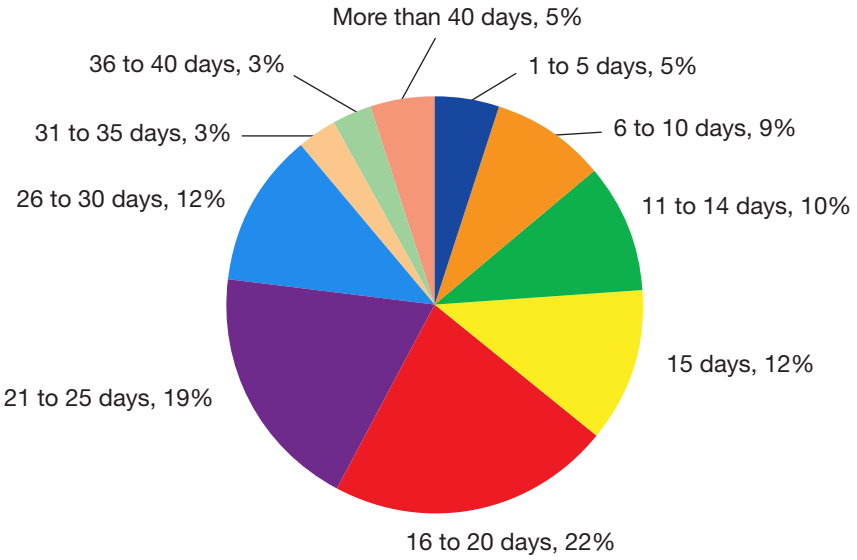
Figure 3: Percentage of Employers at Each Maximum Vacation Days Level



Source: Families and Work Institute, 2014 National Study of Employers.
Percentages are of employers with vacation policies.

- The *maximum* amount of PTO per year ranged from three to 250 days with the most common response being 15 days (12% of employers), as seen in Figure 4.

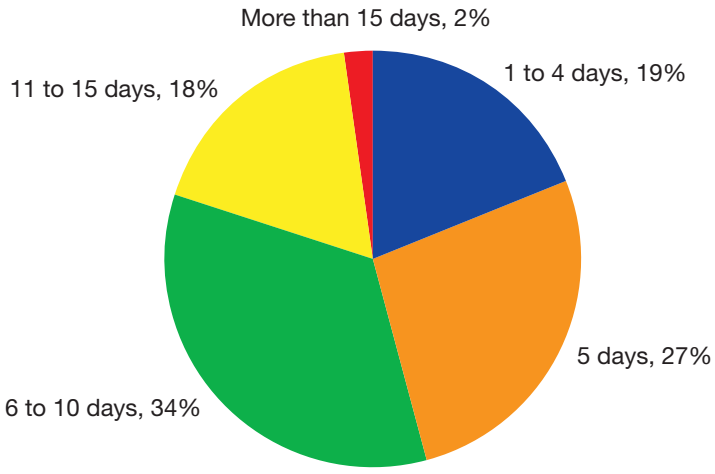
Figure 4: Percentage of Employers at Each Maximum PTO Days Level



Source: Families and Work Institute, 2014 National Study of Employers.
Percentages are of employers with PTO policies.

- As shown in Figure 5, the *minimum* amount of sick days per year ranged from one to 260 days with the most common response being five days (25% of employers).

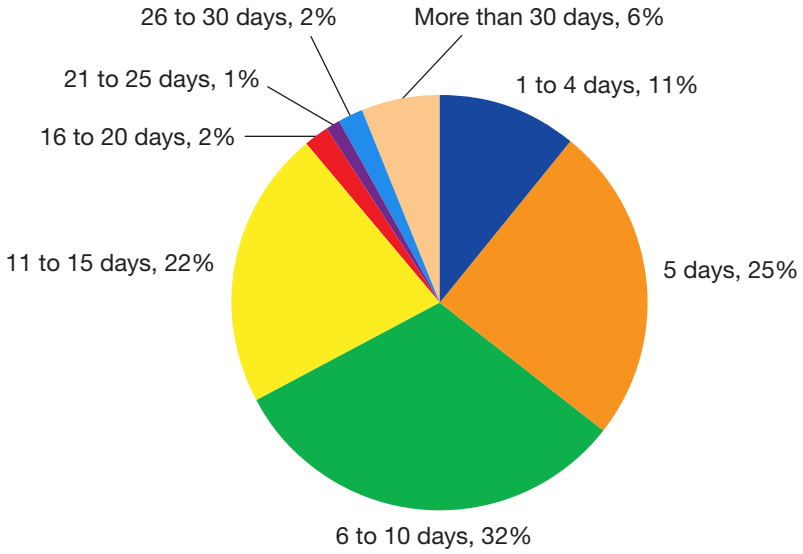
Figure 5: Percentage of Employers at Each Minimum Sick Days Level



Source: Families and Work Institute, 2014 National Study of Employers.
Percentages are of employers with sick days policies.

- The *maximum* amount of sick days per year ranged from one to 364 days with the most common response being five days (25% of employers), as shown in Figure 6.

Figure 6: Percentage of Employers at Each Maximum Sick Days Level



Source: Families and Work Institute, 2014 National Study of Employers.
Percentages are of employers with sick days policies.

Though the full ranges on each type of leave can be quite large (with some employers reporting values approaching a full year), values above 40 days were uncommon (1% to 5% of employers). When considering employers with more extreme maximum values, it is important to note that the question asks for the maximum amount of time offered, not the most common amount of time offered. For employers with unlimited or loosely defined limits of paid time off, these values may make long leaves possible for a few employees with specific roles, but may not represent what is most common in their organization. Additionally, these extreme responses may represent the maximum amount of time an employee can accrue and carry over from year to year compared with the number of days that an employee earns and is expected to take each year.

By the same token, these values represent the amount of time that employees are *offered*, not the amount of time they actually take. Respondents to the nationally representative 2008 National Study of the Changing Workforce (NSCW) reported taking an average of 81% of the vacation days they had available to them during the previous year.[11] More recent news reports featuring estimates by job seeker and vacation industry organizations (not nationally representative samples) report lower rates of utilization of vacation time. According to Glassdoor's Q1 2014 Employment Confidence Survey,[12] "the average U.S. employee (of those who receive vacation/paid time off) only takes half (51%) of his or her eligible vacation time/paid time off. In addition, when employees do take paid time off, three in five (61%) admit doing some work." Similarly, Expedia.com's 13th annual Vacation Deprivation study[13] found that given an average of 14 annual vacation days, Americans only took 10 of those days in 2012. So, while some employers may offer large numbers of vacation or PTO days, it is likely that employees are not using the entire amount offered.

Nonprofits (11 days) had a higher minimum number of sick days than for-profit organizations (7 days).[14] There were no significant differences in amount of paid leave offered by industry. The findings above are depicted in Table 8.

Table 8: Minimum and Maximums of Paid Leave[15]

Type of Paid Leave	Total Sample "Yes"	Employer Size		
		Small (50 to 99 employees)	**Sig.**	**Large** (1,000 or more employees)
Minimum days offered				
Sick Days				
Median	6	6	ns	5
Most common response	5	5		5
Maximum days offered				
Vacation				
Median	13	12	ns	14
Most common response	10	10		10
Sick Days				
Median	6	7	ns	6
Most common response	5	5		5
General PTO				
Median	20	20	ns	23
Most common response	15	15		25

Source: Families and Work Institute, 2014 National Study of Employers. *Values are of those employers that offer the specific type of paid leave*. Sample sizes ranged from (N=428 to 606). Sample sizes for comparisons of small and large employers ranged from 217-330 for small employers and 41-49 for large employers. Statistical significance: ns = not significant.

SHORT-TERM CAREGIVING LEAVES—PAID AND UNPAID

Although the focus of this report is on leaves for oneself, the 2014 NSE report also examines the overall status of caregiving leaves in the U.S. and has found a decline in the amount of time offered for all types of unpaid caregiving leave except for maternity leave. Perhaps surprisingly, many employers are failing to offer a minimum of 12 weeks of caregiving leave to employees despite indicating that they were required to follow the Family and Medical Leave Act (FMLA) which requires the provision of 12 weeks of job protected leave for caregiving responsibilities.

In addition to the need to engage in lengthy periods of care for newly born or adopted children or seriously ill family members, employees often have more day-to-day care responsibilities, such as caring for a mildly ill child, an elder or a relative with a disability. These responsibilities do not rise to the level required by FMLA, but can still represent conflicting demands with work time. Though employees may be able to take vacation time to address such issues, doing so deprives them of time originally slated for self-care and may drain them of resources they could bring to bear on their job responsibilities.

Some employers offer paid time off for these care responsibilities without requiring that an employee use vacation days or make up another reason such as personal illness. This may be through additional time off or the ability to spend sick days on caring for others. Fewer employers in 2014 (36%) indicated that they offer employees at least five days off per year to provide care for a mildly ill child without losing pay, using vacation days or having to make up another reason than in 2012 (45%).

There were no significant differences by organizational size or by industry. A greater proportion of nonprofits offered at least five days to care for a mildly ill child (47% vs. 31%), an elderly relative (46% vs. 29%) or a relative with a disability (44% vs. 27%) than for-profit organizations ($p < .000$). These findings appear in Table 9.

Table 9: Percentage of Employers Offering Paid Time Off for Short-Term Caregiving Responsibilities

At least five days off per year to provide care without losing pay or having to use vacation days	Total Sample "Yes" by Year			Employer Size		
	Total Sample "Yes" 2012[16]	Sig.	2014	Small (50 to 99 employees)	Sig.	Large (1,000 or more employees)
Mildly-Ill child	45%	***	36%	37%	ns	35%
Elderly Relative	41	ns	34	36	ns	31
Relative with a Disability	N/A	N/A	32	34	ns	28

Source: Families and Work Institute, 2014 National Study of Employers. Percentages reporting yes are of all employers (N=1051). Sample sizes for comparisons of small and large employers ranged from 553-545 for small employers and 91-92 for large employers. Sample sizes for comparisons of 2012 ranged from 809 to 813 for 2012 and 754-760 for 2014.
Note: "N/A" means the item was not asked in the relevant iteration of the NSE
Statistical significance: *** = $p < .001$; ns = not significant.

OTHER CHARACTERISTICS THAT AFFECT PAID LEAVE: INCREMENTAL LEAVE AND NO-FAULT ATTENDANCE POLICIES

Though access to and amount of paid leave are central components to the issue of paid leave, there are other aspects that can influence how leave is experienced by employees. For example, the ability to take leave in small increments rather than as entire days provides employees more flexibility around things like doctor appointments or teacher conferences. Approximately 95% of employers that offered some form of personal time, large and small, indicated that they allow their employees to take their leave in small increments.

Another policy that influences the experience of paid leave is the no-fault attendance policy. Employee absenteeism is an issue for many organizations. Unplanned or last minute absences can negatively impact employers in terms of payroll costs, lost productivity, employee morale issues and temporary labor costs. No-fault attendance policies are commonly used to manage employee attendance to reduce the impact of employee absences on its bottom line. This policy, used by 30% of employers, stipulates that any unplanned or last minute absence is considered unexcused

and can be the basis of disciplinary action. Among employers that have no-fault attendance and paid sick days policies (13% of all employers), 34% consider unplanned absences that qualify for sick days benefits to be unexcused (amounting to about 4% of all employers).[17] In other words, employees at such organizations who make use of their sick days to care for an unplanned, personal illness are still considered to have an unexcused absence and can be disciplined for it in accordance with the company's attendance policies.

A greater proportion of large employers (44%) indicate that they have a no-fault attendance policy than smaller employers (26%). There were no significant differences in having a no-fault attendance policy by industry or for-profit status, as shown in Table 10.

Table 10: Percentage of Employers Reporting Characteristics of Their Paid Leave Options

Policy	Total Sample "Yes"	Employer Size		
		Small (50 to 99 employees)	**Sig.**	**Large** (1,000 or more employees)
Employees are allowed to take personal time in small increments.	95%	95%	ns	95%
Has a no-fault attendance policy	30	26	**	44
Has no-fault attendance and sick days policies	13	11	ns	21
Has no-fault attendance and sick days policies and unplanned, sick days eligible leaves are considered unexcused^	4	26	ns	47

Source: Families and Work Institute, 2014 National Study of Employers. Percentages reporting yes are of all employers (N=1051).
Sample sizes all employer size analyses range from 62-553 for small employers and 19-92 for large employers.
^The analysis comparing large and small employers who consider unplanned, sick days eligible leaves unexcused is limited to those small and large employers who have both no-fault attendance and sick days policies.
Statistical significance: *** = $p < .001$; ** = $p < .01$; ns = not significant.

CONCLUSION

Overall, three major findings emerged from a review of current paid leave options: 1) a greater proportion of nonprofits offer sick days and tend to offer more sick days than for-profit organizations, 2) a majority of employers offer paid leave to their full-time employees, but no more than one third of employers offer paid leave to their part-time employees, and 3) since 2012, fewer employers are offering at least five days to care for a mildly ill child. In addition, we find that though there are clear benchmarks for the amount of vacation time (10 days), sick days (5 days) and PTO (15 days) offered by employers, there is still a great deal of variation in the amount of paid leave offered in the U.S. Furthermore, employers with no-fault attendance and sick days policies should be clear about what conditions trigger disciplinary action and apply those rules consistently to avoid creating a culture of jeopardy for legitimate use of paid sick days benefits.

ADDITIONAL RESOURCES

For more information about how to set up and manage your paid leave programs see:

When Work Works Resources

- Workflex: The Essential Guide to Effective and Flexible Workplaces: http://www.whenworkworks.org/be-effective/guides-tools/workflex-the-essential-guide-to-effective-and-flexible-workplaces

General SHRM Resources

- 2014 Employee Benefits: http://www.shrm.org/research/surveyfindings/articles/pages/2014-employee-benefits.aspx
- Vacation/Sick/PTO Laws by State as of April, 2014: http://www.shrm.org/LegalIssues/StateandLocalResources/StateandLocalStatutesandRegulations/Documents/VacationPTOLaws.pdf
- Links to various Paid Time Off resources on SHRM: http://www.shrm.org/hrdisciplines/benefits/pages/paidtimeoff.aspx

Resources for SHRM Members

- How to Develop and Administer Paid Leave Programs: http://www.shrm.org/templatestools/howtoguides/pages/howtodevelopandadministerpaidleaveprograms.aspx
- Managing Paid Leave Benefits Toolkit: http://www.shrm.org/templatestools/toolkits/pages/managingpaidleavebenefits.aspx

Department of Labor (DoL) Resources

- Vacation Leave: http://www.dol.gov/dol/topic/workhours/vacation_leave.htm
- Sick Days: http://www.dol.gov/dol/topic/workhours/sickleave.htm

ENDNOTES

1 The 1998 Business Work Life Study (BWLS) surveyed a representative national sample of 1,057 for-profit (84% of the sample) and nonprofit employers (16% of the sample) with 100 or more employees by telephone interviews with Human Resource directors. Harris Interactive staff conducted the interviews. Employers were selected from Dun & Bradstreet lists using a stratified random sampling procedure in which selection was proportional to the number of people employed by each company to ensure a large enough sample of large organizations. When analyzing data to make generalizations about the universe of organizations with 100 or more employees in the U.S., the sample was weighted to the distribution of employers of different sizes in the U.S. The questionnaire was developed to complement the Families and Work Institute's 1997 National Study of the Changing Workforce (NSCW), which surveyed a representative national sample of employees in the U.S. labor force.

2 The 2014 National Study of Employers (NSE) surveyed a representative national sample of 1,051 for-profit (67% of the sample) and nonprofit employers (33% of the sample) with 50 or more employees by telephone interviews and Web surveys with Human Resource directors. All respondents were offered the opportunity to complete the survey in their preferred mode (telephone interview or online survey). Representatives of Harris Interactive conducted the 48-minute phone interviews between September 13, 2013 and January 31, 2014. Online interviews averaged about 37 minutes in length and were conducted during the same time period. Approximately 34% of the sample chose to respond via telephone interview and 66% chose to respond by online survey. Employers were selected from Dun & Bradstreet (D&B) lists using a stratified random sampling procedure in which selection was proportional to the number of people employed by each company to ensure a large enough sample of large organizations. The response rate for the study was 40%. The maximum sampling error (margin of error) for the study when describing the total sample is approximately 4%. (If the design effect is taken into account, the maximum sampling error for total sample estimates increases to about 5.2%.) When analyzing data to make generalizations about the universe of organizations with 50 or more employees in the U.S., the sample was weighted to the distribution of employers found in the D&B database—a close approximation of the distribution of employers of different sizes in the U.S. The questionnaire was developed to complement the Families and Work Institute's ongoing National Study of the Changing Workforce (NSCW), which surveys representative national samples of employees in the U.S. labor force. Harris Interactive was responsible for the data collection; Families and Work Institute conducted the analysis of the data. Additional methodological information is available in the 2014 National Study of Employers report.

3 Lally, R. (September 16, 2014). N.Y.: Final Rules Clarify Employers' Obligations under NYC's Earned Sick Time Act New York. Society for Human Resource Management: Alexandria, VA. http://www.shrm.org/legalissues/stateandlocalresources/pages/ny-sick-leave.aspx

4 Kalt, M.S. (September 10, 2014). California Enacts Law Requiring Employers to Provide Paid Sick Leave. Society for Human Resource Management: Alexandria, VA. http://www.shrm.org/legalissues/stateandlocalresources/pages/calif.-enacts-paid-sick-leave.aspx

5 Noguchi, Y. (September 30, 2014). *NPR*: Preventing Worker Burnout Can Boost The Bottom Line. http://www.npr.org/2014/09/30/352751249/preventing-worker-burnout-can-boost-the-bottom-line

McGregor, J. (September 30, 2014). *The Washington Post:* Five clever ways companies are helping employees fight burnout http://www.washingtonpost.com/blogs/on-leadership/wp/2014/09/30/five-clever-ways-companies-are-helping-employees-fight-burnout/

Covert, B. (June 23, 2014). *New Republic:* Taking a Vacation May Actually Save Your Career, Workaholism Is Hurting the American Economy http://www.newrepublic.com/article/118285/workaholism-america-hurting-economy

Sullivan, R. (August 14, 2014). *CNBC:* Is going on vacation becoming too much work? http://www.cnbc.com/id/101915191

6 *Huffington Post Live* (originally aired October 31, 2013). Signs You're Headed for a Burnout. http://live.huffingtonpost.com/r/segment/signs-youre-headed-for-a-burnout/526e98fc02a7603d860006c3

7 *Huffington Post Live* (originally aired August 28, 2014). Study Shows Taking Time Off Is Good for the Job. http://live.huffingtonpost.com/r/segment/take-vacation-study-families-work-institute/53fe415ffe34444e3d000120

8 Respondents were first asked whether they had a PTO plan that did not "differentiate between vacation and sick leave." If respondents indicated yes, they were skipped over the items about vacation and sick leave. If they indicated they did not have a PTO plan, they were shown the vacation and sick leave items.

9 In all comparisons between types of organizations, differences are only reported as statistically significant when the probability that they occurred by chance is less than 1 in 100 times ($p<.01$).

10 "Other services" is defined by the 1990 Standard Industry Codes (SIC) and encompasses business and repair services, personal services, and entertainment and recreation services.

11 Estimates based on the responses of 1,899 wage and salary employees who were entitled to vacation days in the year prior to the survey. Respondents who did not provide a total of days earned and days spent were excluded from the analysis.

12 Glassdoor Q1 2014 Employment Confidence Survey http://www.glassdoor.com/press/wp-content/files_mf/ecsq114supplement.pdf

13 Gavin, S. (November 18, 2013). Expedia's 2013 Vacation Deprivation study reveals stark global disparity in work-life balance http://viewfinder.expedia.com/features/2013-vacation-deprivation-study

14 $P<.001$.

15 Though the mean is commonly used to represent general trends, as an average it is very sensitive to extreme responses and will overestimate common experience when the range extends far from the majority of responses. The median is less affected by extreme values and provides a more meaningful interpretation of central tendency than mean when the range of responses is large and unevenly distributed.

16 Though FWI investigated day-to-day care in prior to 2012, the question in 2008 asked whether most employees were given a *few* days off per year to provide care for a mildly-ill child (47%) or elderly relative (46%) without losing pay or having to use vacation days. The question as of 2012 asks whether employees receive at least *five* days.

17 Employers that offered a PTO program were not considered to offer a sick days policy for the purposes of analyses of no-fault attendance policies.