Legislated Sick Leave By Jurisdiction

NATIONAL PAYROLL INSTITUTE

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The Institute is committed to providing payroll-related services to payroll professionals, helping them support their employers in ensuring compliance with legislative requirements that impact payroll.

Our Payroll Best Practices Guidelines provide general information about selected payroll legislative and compliance issues and employment and taxation laws. It is not legal advice and should not be relied upon as a substitute for reviewing your specific situation with legal counsel.

Every effort has been made to provide accurate information; however, we advise you to seek legal counsel and advice from a qualified lawyer regarding your situation. Your legal obligations will vary according to the facts, circumstances, and employment jurisdiction.

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Public & Member Relations
The National Payroll Institute
1500S—175 Bloor Street East
Toronto, ON M4W 3R8

Tel: 416-487-3380, ext. 111
Fax: 416-487-3384

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Introduction

As the authoritative source of Canadian payroll expertise, the National Payroll Institute (NPI) publishes Payroll Best Practices Guidelines to assist payroll professionals in improving organizational efficiency, departmental productivity, and increasing the value payroll provides to the business.

These Guidelines may be used as benchmarks for assessing and refining the organizational approach to compliant management of vital payroll-related matters. Payroll professionals and businesses may benefit from the Institute's Guidelines in designing and implementing Payroll Best Practices.

These guidelines are created and maintained by payroll subject matter experts and provide practical guidance on meeting payroll obligations and maintaining compliance while navigating complex legislation.

Please direct any questions or comments regarding the Institute's Guidelines to:

NATIONAL PAYROLL INSTITUTE

Payroll InfoLine
Toll Free: 1-800-387-4693 ext. 772
Phone: 416-487-3380 ext. 772
Email: Infoline@payroll.ca

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Keyword Search and Hyperlinks

When viewing any of the NPI's guidelines online, readers can search for keywords within the document. For example, if trying to find a certain word or phrase, type the word or phrase into the search window (activated by pressing the "Ctrl" and "F" keys simultaneously).

Hyperlinks provided, active at the time of publication, can be used to access external resources, such as government websites, guides and forms. To aid in navigation, some hyperlinks jump to points within the document itself.

Distinction Between Paid and Unpaid Sick Leave

Under the **Employment Standards Act (ESA)** and the **Canada Labour Code (CLC), Part III,** the key difference between paid and unpaid leave is whether your employer is required to continue paying wages during your absence.

Most ESA leaves are **unpaid**, but they remain **job-protected**. This means that at the end of your leave, you are entitled to return to your previous position—or to a comparable role—with the same seniority, wages, and benefits you had before the leave began. Unless specific legislation or an employment agreement states otherwise, these protections apply to sick leave and other ESA-covered leaves.

In some provinces, the ESA provides for a limited number of **paid sick leave days**, requiring employers to pay either full wages, average wages, or a portion of wages for those days.

If your **employment contract, company policy, or collective agreement** offers more generous paid leave than the ESA minimum standards, those terms will take precedence. In most cases, this enhanced paid leave will also count toward the statutory entitlement, unless the agreement specifically states otherwise.

Federal

Paid sick days (Medical leave with pay)

Eligibility

Medical leave with pay under the **Canada Labour Code** (CLC) applies to **all employees**, including full-time, part-time, casual, fixed term, and those covered by a collective agreement.

Protected leaves, such as maternity leave, are deemed continuous employment and, as such, would not have an additional waiting period. The employee would continue to accrue sick days from before the leave took place. One month of continuous employment is considered one complete calendar month.

Purpose

The Code establishes an entitlement to **medical leave with pay**, intended to provide employees with up to **10 days of paid leave per year** for:

- Personal illness or injury
- Medical appointments during work hours
- Quarantine
- Organ or tissue donation by the employee

Entitlement and Accrual

- Employees become entitled to **3 paid medical leave days** after completing an initial **30-day qualifying period** of continuous employment.
- After this period, employees earn **1 additional paid medical leave day** for each month of continuous employment, up to **10 days per year**.
- Employers may calculate entitlement based on the **calendar year** or an a**lternative 12-month period** for vacation entitlements.

Carryover Rules

- Unused paid medical leave days may be **carried over** to the following year.
- However, the maximum entitlement in any year is **10 days**. This means that carried-over days reduce the number of new days accrued the following year.

Conditions of Use

- Paid medical leave cannot be taken when the employee is not scheduled or expected to work.
- Leave may be taken in **single or multiple periods** (employers may require each period to be at least 1 full day).
- Employees may interrupt another protected leave to take paid, unpaid, or work-related illness and injury leave. Once the medical leave ends, the original leave resumes immediately.

Employer Obligations

Employers have specific responsibilities when managing medical leave with pay:

- If a medical leave lasts five days or more, the employer may request a certificate from a qualified health care practitioner.
- If requested, the employee must submit the certificate within 15 days of returning to work.

Employers must maintain records for each period of medical leave, including:

- Dates of commencement and termination of the leave
- The year of employment in which the leave was earned
- Number of days carried over from the previous year
- Copies of any written requests made by the employer for a medical certificate
- Copies of any medical certificates submitted by the employee
- Employers must pay employees based on their standard work hours, even if they are on a modified work schedule.

Employee Obligations

Employees also have responsibilities when using medical leave with pay:

- Employees must provide written notice to their employer, stating the start date of the leave and the expected duration.
- Notice should be given at least four weeks before the leave.
- If four weeks' notice is not possible, employees must notify their employer as soon as reasonably practicable.

Pay Calculation and Other Considerations

- For each sick day taken, the employee must be paid at their regular rate of pay for their normal hours of work.
- If an employee has irregular working hours or is paid on a basis other than time, the leave is calculated as the employee's average daily earnings (excluding overtime) for the 20 days worked immediately before the first day of paid leave.

For all purposes, medical leave with pay is considered wages, and is:

- ☑ Insurable
- ☑ Vacationable
- ☑ Assessable for workers' compensation
- ☑ Included in statutory holiday pay calculation
- ☒ Not included in overtime calculation

An employee's collective agreement can specify a different calculation method, but it must relate specifically to medical leave with pay.

Employment Contracts and Collective Agreements

Some employees are entitled to medical leave with pay under an employment contract or collective agreement that provides ten or more days of paid medical leave. In this case, the employees are not entitled to additional medical leave with pay under the Canada Labour Code, provided that the employee can take the leave in the collective agreement or contract of employment for any of the following reasons:

- Illness or injury
- Organ or tissue donation
- Attending medical appointments, or
- Quarantine

The employee can divide the leave into one or more periods. The employer may require that each leave period be at least one day. Each day of medical leave with pay the employee does not take in an established year can be carried forward up to a maximum of 10 days.

The following are at least as beneficial to an employee as those under the Code:

- Conditions for taking the leave.
- The amount of pay for the leave.
- Accrual and carry-forward of the leave.
- The accrual and maintenance of insurance.
- Pension and other benefits during the leave, and
- The right to be reinstated in the same or a comparable position after the end of the leave.

Agreement with More Generous Benefits (Already Compliant)

Employees' agreement gives them 15 paid sick days per year at full pay, and they can carry forward any unused days without limit. On January 1, 2025, the employee had 45 unused sick days saved up. That year, the employee also earned 10 days under the Code. The employee got sick and used 10 sick days.

- Because the employer already gives them **more than the 10 paid days required by the Code**, the employee does not get an extra 10 Code days. The employer is fully compliant because the contract already provides a greater benefit.

Agreement with Similar but Weaker Benefits (Needs Adjustment)

The employee's collective agreement gives them 10 sick days per year, but only 5 days at 80% pay, and 5 days unpaid.

- This does not meet the Code standard (10 **fully paid** days). To comply, the employer must top-up the first 5 days to **100% pay** and pay the other 5 unpaid days. After this adjustment, the employee still gets 10 paid days, as the Code requires.

Agreement with Unrelated Benefits (Not Compliant)

Employee gets 4 "floater days" per year (extra paid holidays), separate from sick leave. The employee also earned 10 paid medical leave days under the Code. When the employee got sick for 3 days, the employer told them to use floater days.

- This is not allowed. Floater days are for holidays, not medical leave. Employees must be allowed to use the 10 medical leave days under the Code for illness.

Longshoring sector employees

Longshoring sector employees engaged in multi-employer employment (for example, casual West Coast workers and casual East Coast workers) are considered in continuous employment for eligibility for medical leave with pay.

Exemption

Student interns are not entitled to paid medical leave; however, they are entitled to unpaid medical leave.

Reference: **Medical leave with Pay - IPG-118 - Canada.ca**

Unpaid medical leave

Entitlement

- Employees are entitled to up to 27 weeks for illness or injury, organ or tissue donation, attending medical appointments, or quarantine.
- Upon returning to work, the employer can reassign an employee to another position if the employee cannot perform their previous job functions.

Alberta

Unpaid long-term illness and injury leave

Entitlement

- Employees with at least 90 days of employment with the same employer are entitled to up to 16 weeks of unpaid long-term illness and injury leave per calendar year.
- Effective January 1, 2026, employees in Alberta will be entitled to take up to 27 weeks of long-term illness or injury leave per calendar year.
- If an employee started the leave before January 1, 2026, the length of the leave can be adjusted. If the new end date of the leave exceeds the date on the medical certificate provided to the employer, a new medical certificate must be submitted.
- Employees with less than 90 days of employment may still be granted this leave; however, employers are not obligated to provide it under employment standards.

Employer Obligations

- Upon return, the employer must reinstate the employee to their exact or equivalent position.
- Reinstatement is not required if:
  - the employee failed to give proper notice; or
  - the employee failed to report to work on the scheduled return date, unless this was due to circumstances beyond their control.
- Employers are not required to pay wages or maintain benefits during the leave, unless provided for under the employment contract or a collective agreement.
- Employees on this leave are considered in continuous employment, and their years of service continue to accumulate during the leave.

Employee Obligations

- The employee must provide a medical certificate:
  - before the leave begins, or
  - as soon as reasonably possible.
  - The certificate must state the estimated duration of the leave and may be issued by a nurse practitioner or physician.
- Employees must provide written notice of the estimated return date as soon as possible. Any changes to this date must be reported to the employer.
- If no return date has been previously agreed upon, the employee must give at least one week's written notice before returning to work.
- If the employee does not intend to return after the leave ends, they must provide at least two weeks' written notice of resignation/termination.

Reference: **Long-term illness and injury leave | Alberta.ca**

British Columbia

Paid/Unpaid sick days

Entitlement

- Employees covered by the Employment Standards Act (ESA) are entitled to:
  - 5 paid sick days per calendar year
  - 3 unpaid sick days per calendar year
- This applies to all employees (full-time, part-time, and casual) after 90 consecutive days of employment with the same employer.
- Minimum requirements apply, even if a collective agreement provides equal or greater entitlements. Any disputes under a collective agreement must be resolved through the grievance procedure.

Key Rules

- Sick leave may only be used for personal illness or injury.
- Employee-initiated leave: Employees may decide whether their leave is paid or unpaid.
- Any time taken off in a given day counts as one full day of leave. Partial sick days are not permitted.
- Employees working multiple jobs (e.g., two part-time roles) earn separate sick leave entitlements at each job, once they have reached 90 days of service with that employer.
- An employment year = calendar year (January 1 to December 31). Sick days do not carry over to the next year and do not need to be taken consecutively.
- Employers are not required to pay out unused sick leave upon termination of employment.

Employer Obligations

Employers cannot request medical notes for the first two absences of five days or less in a calendar year. For additional absence the employer may request 'reasonably sufficient proof' of illness or injury, but blanket sick note policies are not permitted.

- What is considered "reasonable" depends on the circumstances. Employers should allow employees reasonable time to provide proof.
- Employers must keep a record of absences.
- Medical notes are generally not reasonable for short-term, common illnesses. Acceptable alternatives include pharmacy receipts or an employee's verbal or written confirmation.

- Employers may request medical documentation only when necessary to assess fitness to return or identify accommodations.
- These rules do not apply to maternity, parental, compassionate care, or critical illness leave.
- Employers must keep a record of absences.

Pay Calculation

Employees should be paid at least the amount calculated by multiplying the leave period by the average day's pay.

The average day's pay is determined by the formula:

Amount Paid ÷ Days Worked

The amount paid is the amount paid or payable to the employee for work that is done during and wages that are earned within the 30 calendar day period preceding the leave, including salary, vacation pay that is paid or payable for any days of vacation taken within that period, commission, statutory holiday pay, and legislated sick pay, excluding overtime pay within the 30 calendar days before the leave.

Sick Pay Calculation

Example #1

An employee in the food service industry worked 20 out of the 30 days before taking sick leave. Each week, they worked four hours daily on Tuesday, Wednesday, and Thursday and ten hours daily on Friday and Saturday. Their regular wage is $20 per hour.

Overtime is not included in the calculation for an average day's pay.

There are 12 hours total on Tuesday, Wednesday, and Thursday (4 hours x 3 days) and 16 hours total on Friday and Saturday (20 hours—4 hours overtime).

Description	Calculation	Result
Total weekly hours	28 hours/week x 4 weeks	112 hours
Total hours for 20 days	112 hours	112 hours
Total payment	112 hours x $20/hour	$2,240
Daily payment	$2,240 / 20 days	$112

The sick pay entitlement in this example would be $112 for one sick day. Example #2

Example #2

A casual employee who has been employed for many years is scheduled to work two days in March. They did not work shifts or earn wages in January and February. On March 1st, they work one 8-hour shift. They call in sick for their 3-hour shift on March 2nd. They are entitled to 8 hours of wages for March 2nd sick leave ("an average day's pay" calculation).

There is no prorating, and if the casual employee meets the eligibility criteria, they are entitled to paid sick leave.

Example #3

An employee who regularly works Monday to Friday, 8 hours per day, 40 hours per week, is scheduled to work an extra 2 hours on Saturday. The employee calls in sick on Saturday. In this example, the average day's pay would equal 8 hours at the regular wage, not 2 hours. Even though the employee was only scheduled for 2 hours, they are entitled to an average day's pay.

The number of hours the employee is scheduled to work on a sick day does not change the wages owed for taking a paid sick day. The employee is paid an amount equal to an average day's pay.

Example #4

In the last 30 days, a salesperson worked 25 out of 30 days before paid sick leave, 10 hours per day, 6 days per week. The employee earns $6,000 per month plus commission. In the last 30 days, the employee was paid their salary and $10,000 in commission. The employee typically works Monday to Saturday, 60 hours per week, and was sick on Monday.

The following calculations determine the regular wage:

Description	Calculation	Result
Monthly Salary	$6,000 × 12 months	$72,000
Weekly Salary	$72,000 ÷ 52 weeks	$1,384.62
Hourly wage (based on 60 hours/week)	$1,384.62 ÷ 60 hours	$23.08
Regular wage for 25 days	$23.08 × 10 hours × 25 days	$5,770
Total earnings (salary + com-mission)	$5,770 + $10,000	$15,770
Average day's pay	$15,770 ÷ 25 days	$630.80

The sick pay entitlement in this example would be $630.80 for one sick day.

- Commission employees are eligible for sick days if they have been employed for 90 days with the same employer and are covered by the ESA.

Other Considerations

For all purposes, medical leave with pay is considered to be wages, and is:

- ☑ Insurable
- ☑ Vacationable
- ☑ Assessable for workers' compensation
- ☑ Included in statutory holiday pay calculation
- ☑ Employer Health Tax
- ☒ Not included in overtime calculation.

Unpaid Serious Personal Illness or Injury

Entitlement

- Employees are entitled to up to 27 weeks of unpaid leave withing a 52-week period due to serious illness or injury.
- No minimum length of employment is specified

Key Rules

- Leave must be taken in full week increments. A week is defined as seven consecutive days starting on any day. Leave can start on any day when calculating the amount of leave available and taken. Leave ends on the day before the weekday on which the leave began, when calculating the amount of leave taken.
- Partial weeks count as full weeks.
- Additional leave may be granted if a new medical certificate is provided, if the total leave does not exceed 27 weeks within a 52-week period.

Employer Obligations

Employment is deemed continuous during the period of leave.

The employer must give the employee the option of continuing benefit plan contributions while on leave. If the employee chooses not to continue, the employer is not required to maintain coverage but must reinstate the coverage without any waiting period when the employee returns to work.

The employee must be reinstated to the same position or a comparable position upon return.

The employer cannot terminate an employee or change the conditions of employment without the employee's written consent.

Employee Obligations

An employee must obtain a medical certificate from a medical practitioner, nurse practitioner or prescribed health professional.

The certificate has to confirm that:

- The employee cannot work for medical reasons.
- The date the employee is not able to work and the expected date of return to work.

The employee is not required to provide the medical certificate before the leave starts, but must provide it as soon as practicable.

Exemption

Digital Platform Worker

Reference: **Illness or Injury Leave** - British Columbia, **Serious Personal Illness or Injury** and **Sick Note Not Required**

Manitoba

Unpaid long-term illness and injury leave

Entitlement

- Job-protected leave applies to employees who have been employed for at least 90 days and are unable to work for at least two consecutive weeks due to illness or injury.
- Eligible employees are entitled to take up to 27 weeks of long-term leave within 52 weeks.
- Leave must generally be taken in one continuous block, unless:
  - a different arrangement is agreed upon between the employer and employee, or
  - a collective agreement specifies otherwise.
- Employees who were already on leave or gave notice of leave on November 8, 2024, became entitled to the full 27 weeks of leave as of that date.

Employer Obligations

- When an employee requests time off, the employer should confirm if the absence is a leave under the Employment Standards Code.
- Employers cannot decide when employees may take this job-protected leave but may still set rules for other types of absences.

An employer can require a sick note only when:

- Absence continues for a period of more than one week or
- The employee was absent from work due to injury or illness on more than 10 scheduled workdays during that calendar year.

An employer who requires a sick note must allow the employee to obtain the sick note from a health professional who has provided care to the employee in respect to the illness or injury that caused their absence.

Health professionals include:

- Physician, physician or clinical assistant registered under the Regulated Health Professional Act
- Registered nurse, nurse practitioner, or registered psychiatric nurse registered under the Regulated Health Professions Act
- Licensed practical nurse registered under the Licensed Practical Nurse Act
- Psychologist registered under the Psychologists Registration Act

- Midwife registered under the Midwifery Act
- Health professional entitled under the laws of the province in which they practice if the care was provided outside of Manitoba

- Employers are not required to maintain benefits during the leave.
- However, upon return, employees are entitled to resume the same benefits and pension plans they had prior to the leave.
- Employers may require a medical certificate confirming the employee is fit to return.
- Employers must keep leave-related information confidential.
- Disclosure is permitted only if:
  - required by law, or
  - necessary for workplace managers/supervisors who need the information to perform their duties, or
  - with the employee's written consent

- Employers must reinstate the employee to their same position, or an equivalent position with the same wages and benefits.
- Time away on leave counts toward years of service.
- Employers cannot terminate or lay off an employee for requesting or taking the leave.
- If a termination or layoff occurs, the employer must prove the decision was unrelated to the leave.

Employee Obligations

- An employee seeking reimbursement must provide the employer with evidence of their entitlement to reimbursement within 30 days of obtaining the sick note.
- If the employee is not reimbursed within 6 months of the reimbursement deadline, the employee may file a complaint under section 92.
- Employees must give their employer as much advance notice as reasonably possible.
- They must provide enough information to show that the absence meets the requirements of this leave.
- Employees may return before the 27th week if they give the employer at least two weeks' written notice of their return.
- Employees and employers may also agree on a different return-to-work schedule.

Reference: **Long-Term Leave for Serious Injury or Illness - Manitoba**

New Brunswick

Unpaid sick leave

Entitlement

After 90 days of employment with the same employer, employees are entitled to five days of unpaid sick leave during a twelve-month period.

Employer Obligations

When an employee takes four or more consecutive calendar days of leave, the employer can request a certificate from a medical practitioner, nurse, or midwife certifying that the employee could not work due to illness or injury.

Employer can require a certificate of a medical practicioner, nurse practicioner or midwife.

Employee Obligations

Employees should advise the employer of the duration of the leave.

Employer will reinstate the employee for work at the end of the leave period in the same position the employee held prior to leave or equivalent prosition with no decrease in pay and no loss of benefits accrued up to start of the leave.

Employee should advise the employer without delay the anticipated start date of the leave and anticipated duration of the leave.

If the employee takes the leave over multiple periods, the employee should advise the employer for each period of leave that they take as required.

Unpaid Long-Term Illness and Injury Leave

After 90 days of continous employment with the same employer, employees with long-term illness or injury are eligible to 27 weeks of unpaid leave in a 52 week period.

Week is a period between midnight on Saturday and midnight on the following Saturday.

The leave can be taken only in periods of at least one weeks duration.

The leave begins on the first day of the week in which the employee is not capable of working due to illness or injury.

Reference: Sick Leave - New Brunswick

Newfoundland and Labrador

Unpaid sick leave

Entitlement

- Seven days of unpaid sick leave are available to employees after 30 consecutive days of employment with the same employer.
- Any unused sick days expire at the end of the year.
- The Labour Standards Act does not require an employee to provide a note to their employer for sick leave; however, the Act does not prevent an employer from requiring a sick note from the employee.

Unpaid Long-term illness, Long-term injury and Organ donation leave

Entitlement

- Employees employed by the same employer for at least 30 days qualify for long-term illness, long-term injury, or organ donation leave.
- Eligible employees may receive up to 27 weeks of unpaid leave within a 52-week period to recover.
- If the illness or injury results from a criminal offence, the employee is entitled to up to 104 weeks within a 104-week period.
  - This extended entitlement does not apply if the employee contributed to the illness or injury due to gross negligence.
- Leave can be taken:
  - 27 consecutive weeks, or
  - in periods of at least two weeks, for 27 weeks.
- If an employee returns to work partway through a week, that entire week counts toward the leave entitlement.
- After a period of at least six months has passed since the employee returned from their most recent leave, the employee may qualify for an additional unpaid leave.

Employer Obligations

- The employer must reinstate the employee to their same position or an equivalent position with the same wages and benefits upon return.
- Years of service must include time away on leave.
- Employers are not required to maintain benefits during the leave.
- Upon return, employees are entitled to the same benefits and pension plans they had before the leave began.
- Time spent on leave does not count toward:
  - Notice of termination
  - Vacation entitlement
  - Other benefits under the Act, unless otherwise agreed between the employer and employee.
- Employers cannot terminate or lay off an employee for requesting or taking this leave

Employee Obligations

- Employees must provide a certificate from a physician or nurse practitioner indicating:
  - The period of recovery required
  - The start date of the leave
  - The estimated return date
- Employees must give at least two weeks' written notice before the leave begins, unless there is a valid reason preventing advance notice.
- The notice must include the intended length of leave.
- If the leave duration changes, employees must notify the employer at least two weeks before the change, unless a valid reason prevents advance notice.

Reference: **Leave of Absence - Newfoundland and Labrador**

Northwest Territories

Unpaid sick leave

Entitlement

After at least 30 days of employment with the same employer, employees are entitled to five days of unpaid sick leave during a twelve-month period.

Employer Obligations

- If the duration of the sick leave exceeds three consecutive days, the employer can ask for a medical certificate.

Employee Obligations

- Employees should submit a request for sick leave as soon as possible, advising the employer of the leave duration.

Reference: Northwest Territories Employment Standards Act

Nova Scotia

Unpaid sick leave

Entitlement

- Employees are entitled to:
  - Up to five days of unpaid leave per year for the employee's illness or injury.
  - Up to three days of unpaid leave per year to care for an ill child, parent, or family member.
- This leave can also be used for medical, dental, or similar appointments for the employee or their family member.

Employer Obligations

Under the **Medical Certificates for Employee Absence Act**, administered by the Labour Standards Division:

- Employers cannot require a medical note except in these situations:
  - The employee has been absent for over five consecutive working days due to illness or injury.
  - The employee has had at least two non-consecutive absences of five or fewer days due to illness or injury within the preceding 12-month period.
- Employers may accept medical certificates from other qualified health professionals, not just physicians.

Example

The employee's **first absence** lasted for six consecutive days due to illness. Later in the same year, the employee had a **second absence** of three consecutive days. Within the same twelve-month period, the employee also had a **third absence** of four consecutive days.

The employer can ask for a medical note for only the first absence but cannot ask for the second or third because during the second and third absences, the employee was not absent for more than five consecutive days.

Unpaid serious illness or injury leave

Entitlement

- Employees employed with the same employer for at least three months and diagnosed with a serious illness or injury are entitled to an unpaid leave of absence of up to 27 weeks.
- The leave may begin:
  - on the date the employee is diagnosed, or
  - on the date the leave commenced, if it began before the diagnosis.
- The leave may be taken in multiple periods, but:
  - Each period must be at least one weeklong.
  - The total leave period cannot exceed 27 weeks within a 52-week period.
- If the leave is taken in four or more non-consecutive periods, the employee is not eligible to take another serious illness or injury leave until at least six months from the last day of the most recent leave, unless the employee and employer mutually agree otherwise.

Employer Obligations

- Employers may request that the employee provide **a form developed by the Labour Standards Division** as proof of eligibility.
- The use of this form is at the employer's discretion, not mandatory.

Employee Obligations

- Employees must inform their employer in writing as soon as possible when they intend to take leave.
- If the leave must begin before the employee can submit written notice, they must provide verbal notice and then provide written notice as soon as reasonably possible.

Reference: **Leaves from Work - Nova Scotia**

Ontario

Unpaid sick leave

Entitlement

- Employees are entitled to **up to three unpaid sick days per calendar year** after completing at least **two consecutive weeks of employment** with the same employer.
- Sick leave may only be taken for the following reasons:
  - Personal illness
  - Personal injury
  - Medical emergency
- Surgeries that treat or prevent a medical condition (including pre-planned or elective surgeries) are considered illness- or injury-related and qualify for sick leave.
- Surgeries performed solely for cosmetic reasons do not qualify.
- Regularly scheduled medical appointments related to an illness, injury, or medical emergency are covered under sick leave.
- If an employee resigns or is terminated and is later re-hired by the same employer within the same calendar year, they are again entitled to three days of sick leave after two consecutive weeks of re-employment, even if they previously used their entitlement.

Employer Obligations

- The Employment Standards Act (ESA) does not require sick leave days to be taken consecutively.
- Pro-rating the three-day entitlement is not allowed. All eligible employees (full-time, parttime, or mid-year hires) are entitled to three days per year.
- Employers may count a partial day as a full day of leave at their discretion. Decisions may vary depending on the circumstances.
- Employers cannot require employees to provide a medical note to take sick leave under the ESA. However, there may be situations outside of the scope of sick leave where the employer may need medical documentation to accommodate an employee or satisfy return to work requirements. The ESA does not prohibit an employer from requiring a medical note to these purposes.

Example:

- Derek works for half the day, then leaves for medical reasons. The employer may count this absence as one full sick day. Derek will still be paid for the hours worked, and those hours will count towards overtime calculations.

Employment Contracts and Union Agreements:

If a contract or collective agreement provides comparable sick leave, those days are considered ESA sick leave days, regardless of whether they are paid or unpaid.

Example:

- Maria has three paid "flex days" under her contract. When she is absent due to illness for three days, those flex days are deemed ESA sick leave days. Maria will have no further entitlement under the ESA in that calendar year.
- **Unused sick days cannot be carried forward** into the following calendar year.
- Employers may request **reasonable evidence** that an employee is entitled to sick leave but cannot require disclosure of the underlying medical condition.

Examples of reasonable evidence include:

- Expected duration of the leave
- Date a healthcare professional saw the employee
- Confirmation of whether the employee was examined in person
- Supporting documents such as a pharmacy receipt or hospital bracelet

Reasonability considerations may include:

- **Duration of absence** (e.g., requiring a doctor's note for a one-day cold may be unreasonable)
- **Pattern of absences** (e.g., absences consistently on certain days or seasons may justify requests for proof)
- **Employee circumstances** (e.g., requiring a minimum-wage worker to pay for a doctor's note after short-term illness may be unreasonable)

Employee Obligations

- Employees should advise their employer of the need for sick leave **in advance**. If advance notice is not possible, notice must be given **as soon as possible after the leave begins**.
- Failure to provide notice does not affect the employee's entitlement to sick leave.
- Notice may be given **verbally or in writing**—no specific method is required by the ESA.

Example:

- Sara works from 9:00 a.m. to 5:00 p.m. She has a medical appointment from 10:00 a.m. to 11:00 a.m.
  - Sara can claim one sick day for the time away.
  - However, she must return to work once the appointment is complete.
  - The employer cannot prevent her from resuming work.

Exemption

Student in training and professions where the entitlement would constitute professional misconduct.

Long-Term Illness Leave

Effective June 19, 2025, employees are eligible after 13 weeks of employment to 27 weeks of unpaid leave in a 52-week period for employees with a serious medical condition, which may be chronic.

Employees are entitled to an extension of the leave or to a new leave if:

- They have an additional medical certificate for a new period of leave
- Total of all leaves does not exceed 27 weeks
- The subsequent leave ends within the 52-week period

An employee who still may have a serious medical condition after 52 weeks is entitled to another 27 weeks' leave.

Employees Obligations

- Employees must advise their employer in writing their intent to take this leave as soon as possible.
- A certificate from a physician, registered nurse, or psychologist must confirm his medical condition and the length of leave.
- If the length of leave on the certificate is less than 27 weeks, the employee is only entitled to the duration of leave as indicated on the certificate.

Reference: **Leaves of absence - Ontario**

Prince Edward Island

Unpaid/Paid sick leave

Entitlement

- Effective June 30, 2026 employees if entitled receive up to four days of unpaid sick leave.
- Employees with 30 days of continuous employment with the same employer are entitled to up to 4 days of unpaid sick leave per year.
- Employees become eligible for paid sick leave based on continuous employment as follows:
  - 1 paid day after 12 months of continuous employment
  - 2 paid days after 24 months of continuous employment
  - 3 paid days after 36 months of continuous employment
- Paid sick leave can be used before unpaid sick leave.
- The entitlement to paid sick leave resets every 12 months, based on either the calendar year or another 12-month period selected by the employer.
- Unused paid sick leave days do not carry forward to the next 12-month period.

Employer Obligations

- Paid sick leave entitlement must be included on the employee's pay statement.
- Employer must keep a record of the period during which the employee was on a leave of absence and the reason for the leave.
- Employers must inform employees about the sick leave reset period.
- An employer can only ask for a sick note after an employee has missed five or more consecutive days. The sick note can be issued by a licensed health professional if they can provide a diagnosis, the employee is their patient, and the illness or injury falls within their area of practice.
- These rules now apply to unionized employees too.
- Paid sick leave cannot be used as paid vacation or in lieu of vacation.

Employee Obligations

- An employee requesting leave should advise the employer of the anticipated duration of the leave.

Pay calculation and other considerations

- Employers should pay an employee equal to:
  - Employees who are paid hourly have their regular hourly rate multiplied by the number of hours they would have worked
  - Salaried employees should be paid for a day of work
  - Employees paid on a piecework basis are entitled to paid leave based on their average earnings. The amount payable for the leave day is calculated by dividing the employee's total earnings, including vacation pay, earned during the 30 calendar days immediately preceding the leave day by the number of days worked during that same 30-day period.
- Paid Leave Pay = Total earnings (including vacation pay) in the previous 30 calendar days ÷ Number of days worked in those 30 days

Example

Total earnings (including vacation pay) in the previous 30 days: $2,400

Days worked in the previous 30 days: 20

Paid leave pay = $2,400 ÷ 20 = $120

The employee would receive $120 for the paid leave day

Reference: ESA PEI Leave of Absence section 6.

Calculation of pay for paid sick leave or bereavement leave.

An employer shall pay an employee for a day of paid sick leave under subsection 43(3) of the Act or a day of paid bereavement leave under subsection 52(4) of the Act, in an amount equal to: (a) (b) (c) where an employee is paid hourly, the employee's regular hourly wage multiplied by the number of hours the employee would have worked if the employee had not requested the leave of absence; where an employee is salaried, the employee's pay for a day of work; where an employee is paid piecemeal, the employee's total pay, including vacation pay, earned in the 30 calendar days before the day of paid leave divided by the number of days worked during those 30 days. (EC653/26)

- Paid sick leave is defined as wages and is:
  - ☑ Insurable
  - ☑ Vacationable
  - ☑ Assessable earnings
  - ☑ Included in statutory holiday pay calculation
  - ☒ Not included in overtime calculation

Reference: Sick Leave | Government of Prince Edward Island

Medical Leave

Entitlement

Employees who have been employed by the same employer for a continuous period of at least 90 days are entitled to up to 27 consecutive weeks of unpaid medical leave in a year for:

- Treatment of recovery from illness or injury
- Organ or tissue donation
- Gender affirming care
- Other approved medical procedure, treatment or recovery that renders the person unable to work for an extended period

Quebec

Paid absence (Sick leave)

Entitlement

After **three months of uninterrupted service** with the same employer, an employee is entitled to **two paid days of absence per year** for any of the following reasons:

- Personal illness or injury (non-work related)
- Family obligations related to the care, health, or education of their child or their spouse's child
- Family obligations as an informal (natural) caregiver for a family member or another person due to a health condition
- Organ or tissue donation
- Situations involving domestic violence, sexual violence, or a criminal offence

Important Notes:

- The two days **cannot be deferred** to the following year.
- The entitlement **cannot be replaced** with an indemnity (cash-out).
- If an employee uses the two days for illness, those same two days cannot be invoked separately for family obligations (i.e., the two days are a **global entitlement**, not "two days per reason").

Partial Days of Absence

- If an employee is absent for only part of a day due to illness or other covered circumstances, the absence may be recorded as a **partially paid day** (subject to employer approval).
- In such cases, the day can be divided, and payment is calculated based on the **number of hours of absence**.

Informal (Natural) Caregiver Status

- To be officially recognized as an **informal or natural caregiver**, the employee must apply to the health and social services network.
- A certificate issued by health and social services professionals is required to validate caregiver status.

Pay Calculation

Pay for days of absence is calculated the same way as statutory holiday pay: based on 1/20 of the wages earned during the four complete weeks preceding the holiday week, excluding overtime for full-time, part-time, and employees paid by commission.

For **workers paid by commission**, the indemnity equals 1/60 of the wages earned during the 12 complete weeks of pay preceding the week of the holiday.

Example

The employee is a full-time employee who works 8 hours a day, 5 days a week. Employee is paid $30 an hour and earns $1,200 a week.

Indemnity Calculation:

Description	Calculation	Result
Total Weekly Hours	8 hours x 5 days	40 hours
Weekly Earnings	40 hours * $30/hr	$1,200
Total 4 weeks' Earnings	$1,200 *4	$4,800
Sick Pay	$4,800 / 20	$240

Employee will be paid an indemnity of **$240.00**.

Example

Nathalie works 8 hours per day and earns $22 per hour. In the four complete weeks preceding the holiday, her work schedule varied as follows:

- Week 1: 5 days
- Week 2: 5 days
- Week 3: 2 days
- Week 4: 4 days

Because Nathalie's pay differed each week, her statutory holiday pay (indemnity) is calculated based on total earnings from those weeks, divided by 20.

Week	Days Worked	Weekly Earnings Calculation	Total
Week 1	5	5 days × 8 hrs × $22/hr	$880
Week 2	5	5 days × 8 hrs × $22/hr	$880
Week 3	2	2 days × 8 hrs × $22/hr	$352
Week 4	4	4 days × 8 hrs × $22/hr	$704

- Total earnings over 4 weeks: $880 + $880 + $352 + $704 = $2,816
- Sick Pay: $2,816 ÷ 20 = $140.80

Nathalie, who has an irregular schedule, will be paid an indemnity of $140.80

Example

Anthony works a regular 40-hour schedule, consisting of 8 hours per day, and earns $32 per hour. He was absent from work for three days due to illness. As this is Anthony's first absence related to illness, he is entitled to two paid sick days.

Indemnity Calculation

- Wages earned in the four weeks prior to absence:
  - 40 hours/week × 4 weeks × $32/hour = $5,120
- Amount paid per day of absence: $5,120 ÷ 20 = $256
- Total paid for two days of absence: $256 × 2 = $512

Example

The employee works a regular 35-hour schedule, is paid $19 per hour, and also receives commissions on sales. The employee was absent for four days due to illness. During the 12 complete weeks before the absence, the employee earned $2,200 in commission.

Indemnity Calculation

- Hourly wages for 12 weeks: 35 hours/week × 12 weeks × $19/hour = $7,980
- Commissions received: $2,200
- Total earnings: $7,980 + $2,200 = $10,180
- Amount paid per day of absence: $10,180 ÷ 60 = $169.67
- Amount paid for two days of absence: $169.67 × 2 = $339.33

Therefore, the employer will pay the employee $339.33 for their two paid sick days, as determined by the standard formula for commission employees.

Other Considerations

For all purposes, medical leave with pay is considered to be wages, and is:

- ☑ Insurable
- ☑ Vacationable
- ☑ Assessable earnings
- ☑ Included in statutory holiday pay calculation
- ☒ Excluded from overtime calculation

Reference: Leave of Absence - Quebec

Unpaid sick leave

Entitlement

- Employees are entitled to 26 weeks of unpaid leave within a 12-month period for:
  - Injury or illness not related to work
  - Organ or tissue donation
  - Victims of domestic or sexual violence
- The first two days of such leave are paid if not previously used during the year.
- Employees injured due to a crime, including injuries sustained during a lawful arrest or an attempt to prevent a crime, are entitled to 104 weeks of unpaid leave starting from the offence date.
- This leave does not apply if the employee was involved in the offence or contributed by gross negligence.

Employer Obligations

- Maintain the employee's participation in group benefits and pension plans during the leave, subject to continued payment of contributions and plan rules.
- Reinstate the employee to their former position with the same wages and benefits as if they had been continuously employed.
- If layoffs occur affecting similar employees, the employee on leave retains the same return-towork rights.
- May request official documentation to verify the reason for the leave, depending on its duration or frequency, respecting employee privacy and confidentiality.
- As of January 1, 2025, medical notes are prohibited for three days or less absences under Bill 68.

Employee Obligations

- Notify the employer as soon as possible when taking leave and provide the reason.

Exemptions for Students and Interns

- May be absent for up to 10 days due to sickness, family, or parental reasons.
- Leave may be taken in whole or partial days with employer approval.
- Must notify the employer as soon as possible and minimize absence duration.
- Employers may request documentation based on the length of the leave.

Reference: Leave of Absence - Quebec

Calculate your indemnity for sick leave or leave to fulfil family/parental obligations

Saskatchewan

Unpaid leave due to illness or injury

Entitlement

- Employees who have worked for the employer for more than 13 consecutive weeks are entitled to unpaid leave for illness or injury.
- Absences for non-serious illness or injury are limited to 12 days per calendar year.
- Absences due to serious illness or injury can last up to 12 weeks within a 52-week period.
  - **Important note:** as of January 1, 2026, leave is extended from 12 to 27 weeks.
- During a public health emergency, employees are not required to have completed 13 weeks of employment, nor must they provide a medical note to qualify for leave.
- With employer agreement, employees may use vacation days, and vacation pay as sick leave; these must be clearly identified on pay statements and attendance records (though this is not specifically legislated).

Employer Obligations

- Employers may request a medical note to verify the employee's absence.
- Employers are prohibited from terminating or disciplining employees on leave due to illness or injury.
- **Important note:** as of January 1, 2026, employers are not permitted to request a medical note unless the employee is absent more the five consecutive working days or non-consecutive absence of two or more days occurred in a 12-month period.

Reference: **Illness, Injury and Accommodation in the Workplace - Saskatchewan**

Yukon

Unpaid Sick Leave

Entitlement

- Employees earn 1 day of unpaid sick leave for each month worked.
- The entitlement is reduced by any previously used sick leave days.
- The maximum entitlement that can be accumulated at any time is 12 days.

Employer Obligations

- An employer may require a certificate from a qualified medical practitioner or nurse practitioner to support the employee's claim for leave.
- An employer cannot dismiss or lay off an employee solely because of an absence due to illness or injury, provided the absence does not exceed the employee's available sick leave entitlement.

References: **https://laws.yukon.ca/cms/images/LEGISLATION/PRINCIPAL/2002/2002-0072/2002-0072.pdf**

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National Payroll Institute
1500S - 175 Bloor St East, Toronto, Ontario M4W 3R8
4164873380 | 18003874693