

Vacation Pay State Laws Chart: Overview

A 50-state survey of paid vacation law. This Chart provides an overview of state laws addressing paid vacation, including whether paid vacation constitutes wages, whether use-it-or-lose-it vacation policies are prohibited, and whether a state imposes any requirements on the payment of accrued, unused vacation to employees on termination. This Chart addresses private sector, for-profit employment.

Federal law does not require employers to provide paid (or unpaid) vacation time. However, many employers choose to do so to remain competitive and enhance employee wellness and morale.

If an employer offers paid vacation, it must comply with applicable state and local law. For example, some states treat vacation pay as wages for purposes of wage payment requirements.

This 50-state survey (including the District of Columbia) provides an overview of:

- **Vacation pay statutes.** When an employer offers paid vacation, the benefit may be subject to state requirements.
- **Use-it-or-lose-it vacation policies.** Some state statutes explicitly address whether employers can require that accrued vacation time not used by a specified date is lost.
- **Payment of accrued, unused vacation on termination.** State law varies regarding whether accrued, unused vacation must be paid on termination of employment.

This Chart does not address:

- Public employment.
- Different or additional requirements for paid vacation benefits under local law.
- State laws making paid leave benefits mandatory, such as those requiring that employers provide paid leave that employees may use for any purpose.
- The effect of **collective bargaining agreements** (CBA) on the treatment of vacation pay. Paid (and unpaid) vacation is a mandatory subject of collective bargaining in a unionized workplace and may be governed by a CBA.

In the absence of clear statutory language, most state courts will treat vacation benefits as a matter of contract between the employer and employee. Under those circumstances, courts typically look to the employment agreement, policy, or practice to resolve disputes concerning vacation pay.

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State	Key Statutory Vacation Pay Provisions	Statutory Permissibility of Use-It-or-Lose-It Vacation Policies	Payment of Accrued, Unused Vacation on Termination
Alabama	Not addressed by state statute.	Not addressed by state statute.	<p>Not addressed by state statute.</p> <p>If an employer communicates a paid vacation policy to employees, it may not unilaterally revoke that policy after performance by employees. For example, employees must be notified in advance if the employer decides it will no longer pay accrued, unused vacation at termination. (<i>Amoco Fabrics & Fibers Co. v. Hilsen</i>, 669 So. 2d 832, 835 (Ala. 1995).)</p>
Alaska	<p>"Rate of pay" for purposes of Alaska's required notice of wage payments includes accrued vacation pay (<i>Alaska Stat. Ann. § 23.05.160</i>; <i>Alaska Admin. Code tit. 8, § 25.030</i>).</p> <p>If an employer has a policy, promise, or contract to provide paid vacation, the Alaska Department of Workforce Development (DWD) will enforce the employer's own rules for those payments (<i>Alaska DWD: Employees' FAQs</i>).</p>	Not addressed by state statute.	Not addressed by state statute (but see <i>Alaska DWD: Employees' FAQs</i>).
Arizona	<p>Before August 6, 2016, "wages" expressly included vacation pay when the employer had a vacation pay policy or practice (<i>A.R.S. § 23-350(6)</i> (2015)). Effective August 6, 2016, "wages" is defined as nondiscretionary compensation due in exchange for labor or services, with no express reference to vacation pay (<i>A.R.S. § 23-350(7)</i>).</p> <p>Vacation pay is "nonwage compensation" for purposes of the state's</p>	Not addressed by state statute.	<p>On termination, employees must be paid "all wages due." Effective August 6, 2016, the definition of "wages" no longer includes an express reference to vacation pay. (<i>A.R.S. §§ 23-350(7)</i> and <i>23-353(A), (B)</i>.)</p> <p>Based on statutory language effective before August 6, 2016, wages due on separation included vacation pay if the employer had a policy or practice of making those payments (see <i>Vitto v. Cent. Parking Corp.</i>, 103 F. App'x 202, 204 (9th Cir. 2004)).</p>

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	preemption of local regulation (A.R.S. § 23-204 ; but see United Food & Commercial Workers Local 99 v. State , 2017 WL 8776461 (Ariz. Super. Aug. 30, 2017) (holding this preemption of local authority unconstitutional)).		
Arkansas	Not addressed by state statute.	Not addressed by state statute.	Earned, unused vacation must be paid to departing employees according to the employer's plan or policy (Oil Fields Corp. v. Hess , 53 S.W.2d 444, 447 (Ark. 1932); Waymack v. KCLA, Inc. , 664 S.W.2d 509, 510 (Ark. Ct. App. 1984)).
California	Earned vacation time is considered wages. Vacation time is earned as work is performed. (Cal. Lab. Code § 227.3 ; Suastez v. Plastic Dress-Up Co. , 647 P.2d 122, 128 (Cal. 1982).)	Prohibited. Vacation pay accrues as it is earned, and cannot be forfeited, even on termination, regardless of the reason for the termination. However, employers may impose a reasonable cap on the amount of vacation employees can accrue. (California Division of Labor Standards Enforcement (DLSE): Vacation FAQs .)	If a contract or policy provides for paid vacation and the employee is terminated, earned and unused vacation, which accrues as work is performed, must be paid as wages at the employee's final rate, unless otherwise stipulated by a CBA (Cal. Lab. Code § 227.3 ; see also Minnick v. Auto. Creations, Inc. , 220 Cal. Rptr. 3d 752, 755 (Cal. Ct. App. 2017); California DLSE: Vacation FAQs).
Colorado	"Wages" and "compensation" include vacation pay that is earned under the terms of any agreement (Colo. Rev. Stat. Ann. § 8-4-101(14)(a)(III)); see also Colorado Department of Labor and Employment (CDLE): Vacation . Employers may establish a vacation pay policy in writing or by custom and practice. Employees must be made aware of the policy and the parties must follow the established policy. (CDLE: Vacation .)	CDLE rules allow employers to cap vacation pay, with some restrictions. The Colorado Court of Appeals has concluded that the state vacation pay statute did not give employees a substantive right to pay for accrued, unused vacation and that the parties' agreement could impose conditions on whether vacation pay is "earned, vested, and determinable" (Nieto v. Clark's Market, Inc. , 2019 WL 2621236, at *3 (Colo. App. June 27, 2019) (addressing a claim for vacation pay on termination	On separation from employment, employees must be paid all vacation pay earned and determinable under the terms of any agreement between the employer and the employee (Colo. Rev. Stat. Ann. § 8-4-101(14)(a)); see also CDLE: Vacation . In recently adopted rules, the CDLE rejected the view that the statutory phrase "in accordance with the terms of any agreement" permits employers to forfeit all earned vacation pay on termination. Instead, the rules expressly provide that employers may not forfeit any earned

		<p>and citing Colo. Rev. Stat. Ann. §§ 8-4-101(14)(a) and 8-4-121 and Barnes v. Van Schaack Mortg., 787 P.2d 207, 210 (Colo. App. 1990))).</p> <p>In response to <i>Nieto</i> and other “restrictive interpretations” of the vacation pay statute, the CDLE adopted, initially on a temporary basis, rules providing that the statute’s “earned and determinable” provision does not allow forfeiture of any earned (accrued) vacation pay.</p> <p>The rules clarify that the statute allows agreements about:</p> <ul style="list-style-type: none"> • Whether there is any vacation pay at all. • The amount of vacation pay each year or other period. • Whether vacation pay accrues all at once or proportionally. • Whether there is a cap of one year’s worth (or more) of vacation pay. <p>Employers, therefore, may have policies that cap employees at a year’s worth of vacation pay, but those policies must not forfeit any of that amount.</p> <p>For example, an agreement for ten vacation days a year:</p> <ul style="list-style-type: none"> • May provide that employees can accrue more than ten days, by allowing carryover from year to 	<p>(accrued) vacation pay. (7 Colo. Code Regs. § 1103-7:2.15; see also CDLE: Statement of Basis, Purpose, Specific Statutory Authority, and Findings: Amendments to Wage Protection Act Rules (October 25, 2019) (rejecting the approach in decisions such as <i>Nieto</i>)).</p> <p>The plaintiff in <i>Nieto</i> has petitioned the Colorado Supreme Court for review.</p>
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		<p>year.</p> <ul style="list-style-type: none"> • May cap employees at ten days. • May not diminish an employee’s number of days (other than through the employee’s use of vacation time). <p>(7 Colo. Code Regs. § 1103-7:2.15; see also CDLE: Vacation: Wage Protection Act Rules.)</p> <p>The proposed rules were adopted August 20, 2019 and effective through December 18, 2019. The final rules, with minor revisions, were adopted October 25, 2019 and effective December 19, 2019. (See CDLE Notice of Adoption: Amendments to Wage Protection Act Rules (Aug. 20, 2019); CDLE Statement of Basis, Purpose, Specific Statutory Authority, and Findings: Amendments to Wage Protection Act Rules (October 25, 2019); see also CDLE: Vacation.)</p> <p>However, the vacation pay rules remain uncertain, pending the <i>Nieto</i> plaintiff’s petition for review by the Colorado Supreme Court and appellate review of an administrative decision, <i>Blount, Inc. v. CDLE</i>.</p>	
Connecticut	<p>“Wages” do not include vacation time. If an employer offers vacation time, the amount of vacation time an employee is entitled to is governed by the terms of the employment contract or CBA. (<i>Fulco v. Norwich Roman Catholic Diocesan</i></p>	<p>Not addressed by state statute.</p>	<p>Employers are not required to pay accrued, unused vacation on termination unless an employment policy or CBA provides otherwise (Conn. Gen. Stat. Ann. § 31-76k).</p>

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	<p><i>Corp.</i>, 609 A.2d 1034, 1037 (Conn. App. Ct. 1992).)</p> <p>Employers must provide written or posted notice of any employment practices and policies concerning vacation pay (<i>Conn. Gen. Stat. Ann. § 31-71f</i>).</p> <p>If employees receive regular wages and vacation pay on the same payday, employers must compute withholding separately (<i>Conn. Gen. Stat. Ann. § 31-74a</i>).</p>		
Delaware	<p>Vacation pay is defined as a “benefit or wage supplement,” not “wages” (19 Del. C. §§ 1101(a)(5) and 1109(b)).</p> <p>If an employer has an agreement to provide vacation pay, it must pay that amount within 30 days after payment is due (19 Del. C. § 1109; see also <i>Manley v. Assocs. in Obstetrics & Gynecology, P.A.</i>, 2001 WL 946489, at *7 (Del. Super. Ct. July 27, 2001)).</p>	Not addressed by state statute.	If an employer has an agreement to pay accrued vacation on termination, it must pay that “benefit or wage supplement” within 30 days after payment is due (19 Del. C. §§ 1103, 1109(a), and 1113).
District of Columbia	<p>“Wages” is defined broadly as “all monetary compensation,” including fringe benefits paid in cash and other compensation due under an oral or written contract (D.C. Code § 32-1301(3); see also <i>Pleitez v. Carney</i>, 594 F. Supp. 2d 47, 48 (D.D.C. 2009) (vacation pay qualifies as “wages”)).</p>	Not addressed by state statute.	<p>An employee who accrues vacation is generally entitled to vacation pay on termination, absent a contrary agreement (see <i>Nat’l Rifle Ass’n v. Ailes</i>, 428 A.2d 816, 820-21 (D.C. 1981); <i>Jones v. Dist. Parking Mgmt. Co.</i>, 268 A.2d 860, 862 (D.C. 1970)).</p> <p>If an employee has not expressly agreed to a new policy limiting compensation for unused leave on termination, the employer must show that the employee’s knowledge of the policy was sufficient to find that the decision to continue working signaled acceptance (<i>Nat’l Rifle Ass’n</i>, 428 A.2d at</p>

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			822-23).
Florida	<p>None.</p> <p>However, “wages” is defined as including “the cash value of all remuneration paid in any medium other than cash” (§§ 443.036(45) and 443.1217, Fla. Stat.). The Florida District Court of Appeal has said that all remuneration in exchange for personal services, including vacation pay, is wages (<i>Ferry v. XRG Int’l, Inc.</i>, 492 So. 2d 1101, 1103 (Fla. Dist. Ct. App. 1986)).</p>	Not addressed by state statute.	Not addressed by state statute.
Georgia	None.	<p>Not addressed by state statute.</p> <p>However, where an employee receives a copy of the employer’s clear and unambiguous written vacation pay policy, Georgia courts will enforce the policy terms (see <i>Jean-Baptiste v. Parkwood Living Ctr., LLC</i>, 2008 WL 11333935, at *6 (N.D. Ga. Sept. 19, 2008); <i>Ellison v. DeKalb Cty.</i>, 511 S.E.2d 284, 285 (Ga. Ct. App. 1999); <i>Shannon v. Huntley’s Jiffy Stores, Inc.</i>, 329 S.E.2d 208, 210 (Ga. Ct. App. 1985)).</p>	<p>Not addressed by state statute.</p> <p>However, Georgia courts will uphold nonpayment for accrued, unused vacation on termination where the employer’s written policy is clear and unambiguous (see <i>Jean-Baptiste</i>, 2008 WL 11333935, at *6; <i>Amoco Fabrics & Fibers Co. v. Ray</i>, 510 S.E.2d 591, 592 (Ga. Ct. App. 1998); <i>Shannon</i>, 329 S.E.2d at 210).</p>
Hawaii	<p>“Wages” do not include vacation pay (HRS §§ 388-1, 3, and 4; <i>Casumpang v. ILWU Local 142</i>, 121 P.3d 391, 400-02 (Haw. 2005)).</p> <p>Employers that provide vacation benefits must make their policies available in writing or through a posted notice (HRS § 388-7(3)). Any policy changes must be issued before the effective date. (Hawaii Wage</p>	<p>Not addressed by state statute.</p> <p>However, the Hawaii Wage Standards Division takes the view that an employer’s policy determines how employees earn and use vacation benefits (Hawaii Wage Standards Division: Vacation and Sick Leave).</p>	Under common law, absent an express agreement or uniform custom, employees are not entitled to unused vacation on employment separation (HRS §§ 388-3, 4; <i>Casumpang</i> , 121 P.3d at 401).

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	Standards Division: Vacation and Sick Leave.)		
Idaho	<p>None.</p> <p>Vacation pay is a subject of agreement between employers and employees (<i>Jackson v. Minidoka Irrigation Dist.</i>, 563 P.2d 54, 59 (Idaho 1977); Idaho Department of Labor: Labor Law FAQs). If an existing vacation pay policy is to change, the employer must notify employees in advance (Idaho Department of Labor: Labor Law FAQs).</p>	Not addressed by state statute.	Absent an express agreement, employees are not entitled to vacation pay following discharge from employment (<i>Ferguson v. City of Orofino</i> , 953 P.2d 630, 636 (Idaho Ct. App. 1998); <i>Jackson</i> , 563 P.2d at 59).
Illinois	<p>For employers that offer paid vacation:</p> <ul style="list-style-type: none"> • If the employment contract or policy provides for paid vacation earned by length of service, vacation time must be earned pro rata. • Oral promises, handbooks, memos, and uniform practice may create a duty to pay earned vacation. • Employer must keep records of vacation days earned, taken, and paid. <p>Employees claiming unpaid vacation pay:</p> <ul style="list-style-type: none"> • Must bring those claims to the state department of labor within three years from the date the vacation is earned. • May bring a civil action to recover 	<p>Not prohibited.</p> <p>Employers may require employees to take vacation by a certain date or lose it, provided employees:</p> <ul style="list-style-type: none"> • Are given a reasonable opportunity to take the vacation. • Have notice of the contract or policy provision. <p>The Illinois Department of Labor (IDOL) recognizes vacation policies where:</p> <ul style="list-style-type: none"> • No vacation is earned during a limited period at the beginning of employment, if: <ul style="list-style-type: none"> • the policy is not a subterfuge to avoid paying vacation actually earned by length of service; and 	<p>If an employment contract or policy provides for paid vacation, employees who resign or are terminated are owed all earned, unused vacation as part of their final compensation. No employment contract or policy may provide for forfeiture of earned vacation time on separation. CBAs may provide otherwise. (820 ILCS 115/2 and 115/5; Ill. Admin. Code tit. 56, § 300.520; see also IDOL: Vacation FAQs (providing examples).)</p>

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	<p>additional vacation pay found due by a court.</p> <p>(Ill. Admin. Code tit. 56, § 300.520.)</p>	<ul style="list-style-type: none"> • no vacation is implicitly earned or accrued during that period. • Vacation is earned and accrues at an accelerating rate during the year, if: <ul style="list-style-type: none"> • the rate is reasonable; and • the employer applies the policy uniformly. • The employer does not have separate arrangements for vacation and sick leave time and employees earn paid time off they can use for any purpose. Because employees have an absolute right to take this time off, the IDOL treats the paid time off as earned vacation days. <p>(Ill. Admin. Code tit. 56, § 300.520.)</p>	
<p>Indiana</p>	<p>None.</p>	<p>Not addressed by state statute.</p> <p>Indiana case law suggests that use-it-or-lose-it policies are permitted. An employer may impose prerequisites on an employee's ability to use vacation time or prevent an employee from using the vacation time after a certain date or period of time (<i>Comm'r of Labor ex rel. Shofstall v. Int'l Union of Painters & Allied Trades AFL-CIO, CLC Dist. Council 91</i>, 991 N.E.2d 100, 103-04</p>	<p>Employees are entitled to accrued vacation pay on termination unless an employer arrangement or policy provides otherwise (<i>Ind. Heart Assocs., P.C. v. Bahamonde</i>, 714 N.E.2d 309, 311-12 (Ind. Ct. App. 1999)). The agreement need not be "published" (<i>Hicks v. Avery Drei, LLC</i>, 654 F.3d 739, 742-43 (7th Cir. 2011) (concluding that the employee was not entitled to vacation pay on termination, after having worked less than one year, because the parties agreed</p>

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		(Ind. 2013)).	she would not earn vacation until after the first year)).
Iowa	"Wages" include vacation pay due under an agreement or policy (Iowa Code Ann. § 91A.2(7)(b)).	Not addressed by state statute. Employers must follow their own policies, practices, or contracts regarding vacation pay (Iowa Division of Labor: Wage FAQs).	At termination, if an agreement or policy provides for pro rata accrual of vacation, the increment must be in proportion to the fraction of the year the employee was actually employed (Iowa Code Ann. § 91A.4). Absent a contract, policy, or procedure to the contrary, departing employees are not entitled to vacation pay (Iowa Division of Labor: Wage FAQs).
Kansas	"Wages" are compensation for labor or services determined on a time, task, or other basis. The "other basis" includes fringe benefits such as vacation pay when the employee meets the conditions for entitlement, eligibility, accrual, or earning. Whether vacation pay is earned wages is controlled by employment contracts and policies. (K.S.A. 44-313(c) ; Kan. Admin. Regs. § 49-20-1(d) ; A.O. Smith Corp. v. Kan. Dep't of Human Res. , 144 P.3d 760, 768 (Kan. Ct. App. 2005); see also Dillard Dep't Stores, Inc. v. Kan. Dep't of Human Res. , 13 P.3d 358, 362 (Kan. Ct. App. 2000).) If requested by an employee, the employer must provide written or posted notice of vacation policies and practices (K.S.A. 44-320(c)).	Not prohibited. Employers may have a vacation policy providing that: <ul style="list-style-type: none"> Unused vacation days at the end of the year are lost. Vacation days are earned only on reaching the employee's anniversary date and no pro rata use or payment is made if employment ends before that date. (Kansas Department of Labor: Workplace Laws: Fringe Benefits .) Employers must provide vacation pay according to their policy or practice (Dillard , 13 P.3d at 362).	Not addressed by state statute. Employers may restrict vacation policies by providing that vacation is earned on the employee's anniversary date and if employment ends before that date, the employee is not entitled to a pro rata payment (Kansas Department of Labor: Workplace Laws: Fringe Benefits).
Kentucky	"Wages" include vested vacation pay (KRS 337.010(1)(c)).	Not addressed by state statute. Vacation benefits are a matter of contract between the employer and	All wages, including vested vacation pay, must be paid on termination or resignation (KRS 337.010(1)(c) and 337.055).

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		<p>employee. Employees have no inherent right to either vacation leave or pay for unused vacation time. (<i>Berrier v. Bizer</i>, 57 S.W.3d 271, 281-82 (Ky. 2001).)</p>	<p>If and when vacation vests is a matter of policy or contract between the employer and employee (see <i>Berrier</i>, 57 S.W.3d at 281-82).</p>
<p>Louisiana</p>	<p>None.</p> <p>The Louisiana Supreme Court, however, has held that when an employer agrees to pay employees for unused vacation time as a condition of their employment, the accrued vacation pay constitutes wages under La. R.S. 23:631 (<i>Beard v. Summit Inst. for Pulmonary Med. & Rehab.</i>, 707 So. 2d 1233, 1234-36 (La. 1998); see also <i>Hess v. Magnolia Behavioral Healthcare, LLC</i>, 189 So. 3d 1183, 1188 (La. Ct. App. 2016)).</p>	<p>Not prohibited.</p> <p>Nothing in the provisions of La. R.S. 23:631 or 23:634 prevents an employer from restricting an employee's right to accrue vacation and use-it-or-lose-it policies are not inherently unlawful. A use-it-or-lose-it policy, however, may not require the forfeiture of accrued vacation on resignation or discharge. (<i>Wyatt v. Avoyelles Parish Sch. Bd.</i>, 831 So. 2d 906, 913-15 (La. 2002).)</p> <p>For example, in <i>Wyatt</i>, the court addressed an employer's policy that required employees to use accrued vacation in the following year or it was lost. The court concluded that, on their retirement, employees were not entitled to vacation time already lost under the policy. The employer was still liable, however, for vacation time that accrued in the year before retirement because the time in which employees could use it had not yet expired. (<i>Wyatt</i>, 831 So. 2d at 913-15.)</p>	<p>Employment contracts may not require forfeiture of accrued vacation pay on resignation or discharge (La. R.S. 23:634; see also <i>Wyatt</i>, 831 So. 2d at 913).</p> <p>In <i>Beard</i>, the Louisiana Supreme Court held that this prohibition applies to employment policies as well as contracts (<i>Beard</i>, 707 So. 2d at 1235).</p> <p>To be paid for accrued vacation on resignation or discharge, an employee must:</p> <ul style="list-style-type: none"> • Be eligible for and have accrued vacation time under the employer's policy. • Not have taken or been paid for the time. <p>(La. R.S. 23:631(D); see also <i>Hess</i>, 189 So. 3d at 1185-86.)</p> <p>At least one state appellate court has held that an employer is not liable for vacation pay on termination if the employer's clear, written policy characterizes paid time off as a "gift" or "mere gratuity," because the policy does not:</p> <ul style="list-style-type: none"> • Address eligibility for or accrual of paid time off. • Constitute a condition of employment. <p>(<i>Hess</i>, 189 So. 3d at 1186.)</p>

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<p>Maine</p>	<p>None.</p> <p>Generally, vacation benefits, if provided, are established, earned, and paid according to the employer's policy (Maine Department of Labor (DOL): FAQs).</p> <p>However, while state law making paid leave mandatory is generally beyond the scope of this Chart, effective January 1, 2021, earned paid leave requirements apply to employers with ten employees or more (26 M.R.S.A. § 637).</p>	<p>Not prohibited.</p> <p>Employees have no right to paid vacation except as provided by the terms of their employment (Gibson v. Power Maint. Int'l, Inc., 2002 WL 31399791, at *6 (D. Me. Oct. 24, 2002), <i>aff'd</i>, 2002 WL 31744223 (D. Me. Dec. 4, 2002); but see 26 M.R.S.A. § 637).</p>	<p>If employment terms or the employer's established practice includes provisions for paid vacations, vacation pay on termination has the same status as wages earned (26 M.R.S.A. § 626; see also 26 M.R.S.A. § 637).</p> <p>The Maine DOL interprets state law as providing that accrued vacation must be paid on termination only if specifically provided for in the employer's policy (Maine DOL: FAQs).</p> <p>Employers may impose conditions or limits on eligibility for vacation pay on termination (Richardson v. Winthrop Sch. Dep't, 983 A.2d 400, 402-03 (Me. 2009); Rowell v. Jones & Vining, Inc., 524 A.2d 1208, 1211 (Me. 1987)).</p> <p>On sale of the business, the seller satisfies its obligation to pay wages owed through an agreement with the buyer that the buyer will honor any paid vacation earned under the seller's vacation policy (26 M.R.S.A. § 626). If employment ends because of the employer's insolvency, a claim for wages earned includes earned vacation pay (26 M.R.S.A. § 629-A).</p>
<p>Maryland</p>	<p>"Wages" may include fringe benefits such as vacation leave (Md. Code Ann., Lab. & Empl. § 3-501(c); Maryland Department of Labor (DOL): What Is a "Wage"?).</p>	<p>Not addressed by state statute.</p>	<p>Employees are not entitled to accrued vacation on termination if:</p> <ul style="list-style-type: none"> • The employer has a written policy providing for forfeiture. • The employer notified employees in writing of forfeiture at the time of hire. <p>Otherwise, employees are entitled to the cash value of any unused, earned vacation.</p>

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			(Md. Code Ann., Lab. & Empl. §§ 3-504 and 3-505; Maryland DOL: Unused Vacation at Termination.)
Massachusetts	"Wages" include vacation due under an oral or written agreement. Employers may not contract with employees to forfeit earned wages, including paid vacation. (M.G.L. c. 149, § 148.)	<p>Not expressly addressed by state statute.</p> <p>However, the Massachusetts Attorney General's office takes the view that use-it-or-lose-it policies are permitted if employers give employees:</p> <ul style="list-style-type: none"> • Adequate prior notice of the policy. • Reasonable opportunity to use accumulated vacation time before the cut-off date. <p>Employers may also:</p> <ul style="list-style-type: none"> • Cap the amount of vacation employees earn or accrue. • Provide that vacation is not earned until after a specific probationary period. • Provide that vacation is earned at a specified rate, such as one day at the end of each month. <p>However, policies must be clear. Stating that employees earn a given amount of vacation each year or on their anniversary date is not clear and actual vacation earned will be prorated according to the time the employee actually works.</p> <p>Employers that combine</p>	Employees who leave or are fired, with or without cause, are entitled to accrued vacation pay (M.G.L. c. 149, § 148; <i>Elec. Data Sys. Corp. v. Att'y Gen.</i> , 907 N.E.2d 635, 637 (Mass. 2009); Massachusetts Attorney General's Fair Labor Division: Breaks and Time Off; Advisory 99/1: An Advisory from the Attorney General's Fair Labor Division on Vacation Policies).

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		<p>sick, personal, vacation, and other types of leave into a single category should designate the amount of hours or days that are considered vacation time.</p> <p>Any changes to vacation policies must be prospective.</p> <p>(Massachusetts Attorney General's Fair Labor Division: Breaks and Time Off; Advisory 99/1: An Advisory from the Attorney General's Fair Labor Division on Vacation Policies.)</p>	
Michigan	"Fringe benefits" is defined as compensation due under a written policy or contract, including vacation time (MCL 408.471(e), (f)).	Not addressed by state statute.	Employers must pay fringe benefits according to the terms of their written contract or policy. If the contract or policy provides for unused vacation time on termination, payment must be made unless the employee voluntarily agrees in writing. (MCL 408.473 and 408.474; Michigan Department of Labor and Economic Opportunity: Payment of Fringe Benefits on Termination.)
Minnesota	Benefits or wage supplements required under an employment agreement must be paid timely or the employer is subject to penalty. "Benefits or wage supplements" include vacation pay. (Minn. Stat. Ann. § 181.74; Minnesota Department of Labor & Industry (DLI): Employment Termination.)	<p>Not prohibited.</p> <p>Use-it-or-lose-it policies and caps on accrual are permitted (<i>Lee v. Fresenius Med. Care, Inc.</i>, 741 N.W.2d 117, 129-30 (Minn. 2007)).</p> <p>The Minnesota DLI takes the view that company policy determines when benefits are due, including vacation (Minnesota DLI: Employment Termination).</p>	Minnesota courts have held that "wages" for purposes of Minn. Stat. Ann. § 181.13(a) (wage payment on discharge) include vacation pay. However, vacation benefits are a contractual rather than a statutory right and employers may attach conditions, including that accrued vacation will not be paid to employees discharged for misconduct. (<i>Lee</i> , 741 N.W.2d at 123-28.)
Mississippi	None.	Not addressed by state statute.	If an employment contract entitles an employee to accrued vacation pay if involuntarily terminated, the employee has a claim against

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			<p>their employer for nonpayment (<i>Fuselier, Ott & McKee, P.A. v. Moeller</i>, 507 So. 2d 63, 67-68 (Miss. 1987)).</p>
<p>Missouri</p>	<p>None.</p> <p>Vacation pay is left to the employer's discretion or any contract the employer has with employees. Employers may offer vacation pay to one group of employees and not others if the distinction is not discriminatory. (Missouri Department of Labor & Industrial Relations: Vacation Pay and Sick Leave.)</p>	<p>Not addressed by state statute.</p>	<p>The definition of "wages" for purposes of determining final wages due on termination with or without cause under § 290.110, RSMo does not include vacation pay (<i>Doores v. Intercontinental Eng'g-Mfg. Corp.</i>, 670 S.W.2d 65, 67 (Mo. Ct. App. 1984)).</p>
<p>Montana</p>	<p>None.</p> <p>Vacation earned under an employer's policy is considered wages and is due and payable in the same manner as regular wages (<i>McConkey v. Flathead Elec. Co-op.</i>, 125 P.3d 1121, 1125-26 (Mont. 2005); <i>Langager v. Crazy Creek Prods., Inc.</i>, 954 P.2d 1169, 1173-75 (Mont. 1998); Montana Department of Labor & Industry: Wage and Hour FAQs (citing Attorney General Opinion 56, Volume 23)).</p>	<p>Prohibited.</p> <p>Use-it-or-lose-it policies are not permitted. However, employers may cap accumulated vacation. (Montana Department of Labor & Industry: Wage and Hour FAQs.)</p>	<p>Employers may reasonably restrict paid vacation accrual. However, once an employee has accrued paid vacation, the employer may not impose new conditions that would take it away. (<i>Langager</i>, 954 P.2d at 1173-75.)</p> <p>Employers may establish a cash value to pay out accrued vacation, such as a 95% conversion rate (<i>McConkey</i>, 125 P.3d at 1125-26).</p>
<p>Nebraska</p>	<p>"Wages" include fringe benefits such as vacation pay where a prior agreement exists and the employee has satisfied any conditions (Neb. Rev. Stat. § 48-1229(6)).</p>	<p>Prohibited.</p> <p>Once earned, vacation benefits are treated as wages (Neb. Rev. Stat. § 48-1229(6); <i>Roseland v. Strategic Staff Mgmt., Inc.</i>, 722 N.W.2d 499, 501-03 (Neb. 2006)).</p>	<p>All earned, useable vacation benefits must be paid with final wages on termination of employment (Neb. Rev. Stat. § 48-1229(6); <i>Coffey v. Planet Grp., Inc.</i>, 845 N.W.2d 255, 261 (Neb. 2014); <i>Roseland</i>, 722 N.W.2d at 501-03). No exception to this rule is available (Nebraska Department of Labor: Division of Labor Standards General FAQs).</p> <p>If an employer does not distinguish among types of</p>

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			<p>paid time off (PTO), the only condition for earning it is the employee's service, and employees have an absolute right to use their PTO for any purpose, accrued PTO must be treated as vacation time (<i>Fisher v. PayFlex Sys. USA, Inc.</i>, 829 N.W.2d 703, 711-13 (Neb. 2013)).</p>
Nevada	<p>None.</p> <p>However, while state law making paid leave mandatory is generally beyond the scope of this Chart, effective January 1, 2020, earned paid leave requirements apply to employers with 50 or more employees. Employees may use the leave for any purpose. (SB 312 § 1, 2019 Nevada Laws Ch. 592.)</p>	<p>Not addressed by state statute.</p> <p>Under the state's paid leave statute, effective January 1, 2020, employers may limit to 40 hours the amount of certain accrued paid leave employees can carry over each benefit year (SB 312 § 1(b), (c), 2019 Nevada Laws Ch. 592).</p>	<p>Not addressed by state statute.</p> <p>The state's paid leave statute, effective January 1, 2020, does not require employers to pay employees for accrued, unused paid leave on termination. Special rules apply to certain employees rehired within 90 days. (SB 312 § 1(i), 2019 Nevada Laws Ch. 592.)</p>
New Hampshire	<p>If vacation pay is provided by an employment policy or practice, it is considered "wages" when it becomes due (N.H. RSA §§ 275:42(III) and 275:43(V)).</p> <p>Employers must provide written or posted detailed descriptions of vacation pay practices and policies (N.H. RSA § 275:49(III); N.H. Code Admin. R. Lab. 803.03(b)). Employers must keep a signed copy of the written notification provided to each employee (N.H. Code Admin. R. Lab. 803.03(f)(6)).</p> <p>Any vacation earned, accrued, or vested cannot be lost because of a change in an employer's policy (N.H. Code Admin. R. Lab. 803.03(d)).</p>	<p>Not addressed by state statute.</p>	<p>Not addressed by state statute.</p> <p>In state administrative proceedings, employment policies stating that accrued, unused vacation is only paid on termination for certain reasons, such as retirement or layoff, have been upheld where the employer properly notified the employee of the policy and retained the employee's signed acknowledgment of that policy (see, for example, <i>Harborside LLP</i>, NH DOL Case No. 48014 (July 2, 2014); <i>Vantiv</i>, NH DOL Case No. 47613 (June 18, 2014) (electronic acknowledgment was sufficient)).</p>
New Jersey	<p>New Jersey's wage statute does not expressly address vacation pay.</p>	<p>Not addressed by state statute.</p>	<p>Unused vacation is not considered "wages" that must be paid on termination absent</p>

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	<p>“Wages” for wage collection purposes include “benefits arising out of an employment contract” (N.J.S.A. 34:11-57).</p> <p>Employers that provide vacation benefits must uniformly follow the established policy or employment agreement (New Jersey Department of Labor & Workforce Development (LWD): Wage and Hour Compliance FAQs: Benefits).</p>		<p>a signed employment agreement or other contract (<i>Barrett v. Walgreens Inc.</i>, 2015 WL 1021276, at *6 (D.N.J. Mar. 6, 2015); <i>Chrin v. Cambridge Hydrodynamics, Inc.</i>, 2003 WL 25754809, at *1 (N.J. App. Div. Dec. 30, 2003); see also New Jersey LWD: Wage and Hour Compliance FAQs: Benefits).</p>
New Mexico	None.	Not addressed by state statute.	<p>An employer’s policy establishes vacation benefits and the terms and conditions, including whether accrued, unused vacation time is paid on termination (<i>N.M. State Labor & Indus. Comm’n, ex rel. Tolman v. Deming Nat’l Bank</i>, 634 P.2d 695, 696 (N.M. 1981)).</p>
New York	<p>Employers must provide written or posted notice of any vacation policy and comply with the terms of that policy (N.Y. Lab. Law §§ 195 and 198-c; New York Department of Labor (DOL): Notice Requirements for Fringe Benefits and Hours). If the employer does not have a written policy, an oral policy or past practice may be enforced (New York DOL: Wages and Hours: FAQs).</p> <p>If an employer provides benefits or wage supplements, they must be paid timely or the employer is subject to penalty. “Benefits or wage supplements” include vacation pay. (N.Y. Lab. Law § 198-c.)</p>	<p>Not expressly prohibited by state statute.</p> <p>If an employer offers vacation benefits, it is free to impose any conditions it chooses (New York DOL: Wages and Hours: FAQs). However, employers must give employees prior notice of the policy (N.Y. Lab. Law § 195(5); <i>Glenville Gage Co. v. Indus. Bd. of Appeals of New York, Dep’t of Labor</i>, 421 N.Y.S.2d 408 (N.Y. App. Div. 1979), <i>aff’d</i>, 52 N.Y.2d 777 (N.Y. 1980)).</p>	<p>Vacation policies can provide that employees lose accrued benefits under certain conditions, including forfeiture of vacation pay on termination. However, employers must provide written notice of those conditions. (N.Y. Lab. Law § 195(5); <i>Glenville Gage Co.</i>, 421 N.Y.S.2d 408; New York DOL: Wages and Hours: FAQs.)</p>
North Carolina	Employers must:	Not prohibited.	Earned vacation must be paid

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	<ul style="list-style-type: none"> • Comply with the terms of their vacation policy, if any. • Notify employees of any vacation benefit orally or in writing at the time of hire. • Make available, in writing or through a posted notice, vacation policies and practices. • Notify employees, in writing or through a posted notice, at least 24 hours before any change to vacation benefits. <p>(N.C.G.S. §§ 95-25.12 and 95-25.13.)</p> <p>An employer's vacation policy must address:</p> <ul style="list-style-type: none"> • How and when vacation is earned. • How much vacation time may be carried forward from one year to another, if any. • When vacation time must be taken. • When and if vacation pay may be paid in lieu of time off. • Under what conditions vacation pay will be forfeited on discontinuation of employment for any reason. 	<p>Employees must be notified in writing of any policy that requires or results in loss or forfeiture of vacation time or pay. Employees who are not notified are not subject to the loss or forfeiture. (N.C.G.S. § 95-25.12; 13 NCAC 12.0306(a).)</p>	<p>at termination unless the employer has a written forfeiture clause in its vacation or termination policy (N.C.G.S. § 95-25.13(2); North Carolina Department of Labor: Promised Wages Including Wage Benefits).</p>
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	<p>(13 NCAC 12.0306(a).)</p> <p>Ambiguous policies and practices are construed against employers. Vacation benefits under a policy that does not establish an earning period cannot be reduced or eliminated by a change in that policy. For example, an employee who earns one week of vacation each calendar year is entitled to a pro rata share of those benefits if the accrual rate changes. (13 NCAC 12.0306.)</p>		
<p>North Dakota</p>	<p>Paid time off, once earned or awarded, is considered “wages” on separation from employment. “Paid time off” includes:</p> <ul style="list-style-type: none"> • Annual leave. • Earned time. • Personal days. • Any other provisions intended to provide compensation as vacation. <p>(N.D. Admin. Code § 46-02-07-02(12).)</p>	<p>Not prohibited.</p> <p>An employment contract or policy may require employees to take vacation by a certain date or lose it, if employees:</p> <ul style="list-style-type: none"> • Are given a reasonable opportunity to take vacation. • Had notice of the provision. <p>(N.D. Admin. Code § 46-02-07-02(12).)</p>	<p>Paid time off, once earned or awarded, is considered “wages” on separation from employment (N.D. Admin. Code § 46-02-07-02(12)).</p> <p>If an employee separates from employment, private employers may withhold payment for paid time off if both:</p> <ul style="list-style-type: none"> • The paid time off was awarded by the employer but not yet earned by the employee. • Before awarding the paid time off, the employer provided written notice of the limitation. <p>If employment separation is voluntary, private employers may withhold payment for accrued paid time off if all of the following apply:</p> <ul style="list-style-type: none"> • At the time of hire, the employer provided written notice of the limitation on payment of accrued paid time off.

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			<ul style="list-style-type: none"> The employee has been employed for less than one year. The employee gave the employer less than five days' written or verbal notice. <p>(N.D.C.C. § 34-14-09.2(1), (2); North Dakota Department of Labor and Human Rights: Wage & Hour and Equal Employment Laws.)</p> <p>If these requirements are not met, no employment contract or policy may provide for forfeiture of earned paid time off on separation. If paid time off is available for use at the time of separation, the employer must pay the employee for that time at the regular rate of pay earned by the employee before separation. (N.D. Admin. Code § 46-02-07-02(12).)</p>
Ohio	Failure to pay fringe benefits, including vacation pay, according to the terms of the employer's agreement or policy may be the subject of a wage claim under Ohio's wage payment statute (Ohio R.C. 4113.15).	Not expressly prohibited by state statute. Ohio courts have held that use-it-or-lose-it policies are permitted, though they may not be applied retroactively (<i>Fridrich v. Seuffert Constr. Co.</i> , 2006 WL 562156 (Ohio Ct. App. Mar. 9, 2006); <i>Van Barg v. Dixon Ticonderoga Co.</i> , 789 N.E.2d 727, 728 (Ohio Ct. App. 2003)).	An employer's clear, published policy determines whether earned, unused vacation is paid on termination (see <i>Majecic v. Universal Dev. Mgt. Corp.</i> , 2011 WL 3273964, at *4 (Ohio Ct. App. July 29, 2011)). Where an employee agrees to be bound by employment policies on hiring and the vacation policy clearly provides that accrued vacation is lost on termination, the employee is not entitled to accrued vacation (<i>Winters-Jones v. Fifth Third Bank</i> , 1999 WL 342215, at *1 (Ohio Ct. App. May 27, 1999); see also <i>Broadstock v. Elmwood at the Springs</i> , 2013 WL 1092725 (Ohio Ct. App. Mar. 15, 2013)).
Oklahoma	"Wages" include vacation pay and "similar	Not addressed by state statute.	Vacation pay is considered "wages" payable on

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	<p>advantages” agreed on between the employer and the employee when earned and due or provided by the employer in an established policy (Okla. Stat. tit. 40, § 165.1(4)).</p> <p>If an employer provides benefits or wage supplements, they must be paid timely or the employer is subject to penalty. “Benefits or wage supplements” include vacation pay. (Okla. Stat. tit. 40, § 165.11.)</p>		<p>termination only if the payment is either:</p> <ul style="list-style-type: none"> • Agreed upon between the employer and the employee. • Provided by the employer under an established policy. <p>(Okla. Admin. Code § 380:30-1-5(1); see also Okla. Stat. tit. 40, § 165.11; Oklahoma Department of Labor: Wage and Hour: FAQs.)</p> <p>An employee must meet all conditions in a written contract or manual before entitlement to accrued leave vests (Okla. Admin. Code § 380:30-1-5(3)).</p>
<p>Oregon</p>	<p>“Wages” is defined as all compensation for service, including the cash value of all compensation paid in any medium other than cash (Or. Rev. Stat. § 652.210(11)).</p> <p>“Wages” includes paid vacation for purposes of the state’s wage claim statute (see State ex rel. Nilsen v. Or. State Motor Ass’n, 432 P.2d 512, 514-15 (Or. 1967)).</p>	<p>Not expressly addressed by state statute.</p> <p>However, the Oregon Bureau of Labor and Industry (BOLI) takes the view that employers may adopt:</p> <ul style="list-style-type: none"> • A use-it-or-lose-it policy for vacation time under which departing employees are not entitled to pay for accrued leave balances. • A maximum annual cap on vacation accrual. • Waiting periods. <p>(Oregon BOLI: Technical Assistance for Employers: Benefits.)</p>	<p>Employers are required to honor any established policy or agreement relating to the payment of benefits such as accrued vacation on termination (Or. Rev. Stat. § 652.140; Oregon BOLI: Technical Assistance for Employers: Holiday and Vacation Pay).</p> <p>Employers may be required to pay out accrued vacation on termination if:</p> <ul style="list-style-type: none"> • The vacation policy is ambiguous. • Past practice was to cash out leave accruals. • Employees have a reasonable expectation of receiving unused vacation pay based on the employer’s representations and policies or practices. <p>(Oregon BOLI: Technical Assistance for Employers.)</p>

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			Benefits.)
Pennsylvania	"Wages" include fringe benefits such as vacation pay (43 P.S. § 260.2a; Harding v. Duquesne Light, Co. , 882 F. Supp. 422, 427 (W.D. Penn. 1995)).	Not addressed by state statute.	An employer's policy or agreement determines whether earned, unused vacation is paid on termination. An employer must follow its own rules regarding vacation pay. (43 P.S. § 260.2a; Harding , 882 F. Supp. at 427-28; Pennsylvania Department of Labor & Industry: General Wage and Hour Questions.)
Rhode Island	Wages due on termination include accrued vacation for employees separated from employment after at least one year of service (R.I. Gen. Laws § 28-14-4(b)).	Not addressed by state statute.	For employees separated from employment after at least one year of service, any vacation pay accrued or awarded under a written or verbal company policy or other agreement becomes wages and is payable in full or on a prorated basis (R.I. Gen. Laws § 28-14-4(b)); Rhode Island Department of Labor and Training: FAQs.
South Carolina	"Wages" include vacation pay due under an employer policy or employment contract (S.C. Code Ann. § 41-10-10(2)). Employers must provide written or posted notice on hiring of wages and other terms. At least seven days' advance written notice is required for any change. (S.C. Code Ann. § 41-10-30.)	Not addressed by state statute.	Employers that provide vacation benefits must: <ul style="list-style-type: none"> • Provide notice of the policy. • Follow the policy terms. • Not discriminate in administering the policy. <p>An employer's policy determines whether earned, unused vacation is paid on termination.</p> <p>(South Carolina Department of Labor, Licensing and Regulation: FAQs.)</p>
South Dakota	None.	Not addressed by state statute.	Vacation leave and whether accrued vacation is paid on termination is determined by an employer's policy (South Dakota Department of Labor &

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			Regulation: Labor and Employment Laws).
Tennessee	Final wages of employees who quit or are discharged include vacation pay if required under the employment policy or agreement (T.C.A. § 50-2-103(a)(4)).	Not addressed by state statute. The Tennessee Attorney General has stated that use-it-or-lose-it policies may be enforceable (Op. Tenn. Att’y Gen. 06-169 (2006)) (noting in a footnote that the Tennessee Department of Labor and Workforce Development agrees that an employer’s use-it-or-lose-it policy could be properly enforced)).	Employees who quit or are discharged are not entitled to accrued, unused vacation pay unless compensation is specifically required by the employer’s policy (T.C.A. § 50-2-103(a)(4) ; Op. Tenn. Att’y Gen. 06-169 (2006) ; Tennessee Department of Labor & Workforce Development: Wages, Fringe Benefits, Paychecks & Breaks).
Texas	“Wages” include vacation pay if owed to an employee under a written policy or agreement. Paid time off (PTO) or paid days off (PDO) are wages unless the employer’s written policy defines it as something other than a combination of vacation, holiday, sick leave, severance, or parental leave pay. (Tex. Lab. Code Ann. § 61.001(7)(B) ; 40 Tex. Admin. Code § 821.25(a), (c), (g) .)	Permissible. Accrued leave only carries over to subsequent years if provided for in a written employment agreement or policy (40 Tex. Admin. Code § 821.25(f) ; see also Texas Workforce Commission: Vacation and Sick Leave).	Accrued vacation pay is payable on separation from employment only where specifically provided for in a written policy or agreement. Employers may condition receipt of accrued vacation pay on separation on requirements such as giving two weeks’ notice. (40 Tex. Admin. Code § 821.25(a), (c) ; Texas Workforce Commission: Accrued Leave Payouts .)
Utah	For wage claim purposes, “wages” include any vacation pay due under the employer’s policy or agreement (Utah Admin. Code r. 610-3-4(B)(1)). If employers provide vacation pay benefits, they must follow the terms of their policy and apply the policy in a nondiscriminatory manner (Utah Labor Commission: Wages FAQs).	Not addressed by state statute.	For wage claim purposes, “wages” include any vacation pay due under the employer’s policy or agreement (Utah Admin. Code r. 610-3-4(B)(1)).
Vermont	None. For allocation of accrued vacation pay paid on	Not addressed by state statute.	Not addressed by state statute. Employers with written

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	<p>termination for unemployment compensation purposes, see 21 V.S.A. § 1344(a)(5)(B). For the definition of “paid time off policy,” which may include vacation leave for purposes of Vermont’s earned sick time statute, see 21 V.S.A. § 481.</p>		<p>employment agreements, which can be employee handbooks, memos, or correspondence, that provide for vacation time, are liable to their employees for those benefits (Vermont Department of Labor: Summary of Wage and Hour Laws; see also 21 V.S.A. § 1344(a)(5)(B) (allocation of accrued vacation pay paid on termination for purposes of unemployment compensation, and referring to the employer’s “formal contract or established custom”)).</p>
Virginia	<p>None.</p>	<p>Not addressed by state statute.</p>	<p>Not addressed by state statute.</p> <p>The Virginia Department of Labor & Industry does not investigate claims for fringe benefits such as vacation pay (Virginia Department of Labor & Industry: Labor & Employment Law: Payment of Wage).</p>
Washington	<p>None.</p> <p>Employers providing paid vacation must comply with the terms of the employment agreement or established practice. The state department of labor does not enforce vacation policies. (Washington State Department of Labor & Industries: Holiday, Vacation & Bereavement Pay.)</p>	<p>Not addressed by state statute.</p>	<p>The employment contract or policy determines whether earned, unused vacation is paid on termination. Courts generally require that employees claiming compensation for accrued, unused vacation on termination show that their employment agreement expressly or impliedly provides for this extra compensation. (Lapo v. Avalon Music, Inc., 2001 WL 583248, at *5-6 (May 31, 2001); Walters v. Ctr. Elec., Inc., 506 P.2d 883, 887 (Wash. Ct. App. 1973).)</p>
West Virginia	<p>Employers that provide vacation benefits are responsible for establishing a written policy outlining how benefits are earned and paid. Employers may change the written policy if employees receive:</p>	<p>Not addressed by state statute.</p>	<p>Final wages include fringe benefits such as vacation that are capable of calculation and payable directly to an employee. Whether fringe benefits are capable of calculation and payable directly to an employee is determined by the terms of</p>

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	<ul style="list-style-type: none"> • Advance notice. • An opportunity to use benefits accrued under the prior policy. <p>(West Virginia Division of Labor: Wage Payment and Collection FAQs.)</p>		<p>employment. Those conditions may provide that no accrued vacation is paid on termination, but terms must be express and specific. (<i>W. Va. Code § 21-5-1(c), (l); Meadows v. Wal-Mart Stores, Inc.</i>, 530 S.E.2d 676, 690 (W. Va. 1999).)</p> <p>An employer’s policy determines when fringe benefits accrue and if they are payable on termination (<i>Gress v. Petersburg Foods, LLC</i>, 592 S.E.2d 811, 815 (W. Va. 2003); see also <i>Wolfe v. Adkins</i>, 725 S.E.2d 200, 207 (W. Va. 2011)).</p>
Wisconsin	<p>“Wages” include holiday and vacation pay (<i>Wis. Stat. § 109.01(3)</i>).</p>	<p>Not addressed by state statute.</p>	<p>An employer’s vacation or resignation policy determines whether employees are entitled to accrued vacation on employment separation. Employers are free to impose any conditions they choose. Generally, if an employer implements a written vacation policy and does not include a written forfeiture provision, then the employer must pay employees for any earned, unused vacation pay. (<i>Wisconsin Department of Workforce Development: Wage Payment and Collection</i>.)</p>
Wyoming	<p>If an employer chooses to provide paid vacation benefits, failure to pay those benefits willfully or with the intent to defraud is unlawful (<i>Wyo. Stat. Ann. § 27-4-507</i>).</p>	<p>Not expressly prohibited by state statute.</p> <p>The Wyoming Department of Workforce Services takes the view that use-it-or-lose-it policies are permitted if the employer either:</p> <ul style="list-style-type: none"> • Provides employees a full opportunity to use earned vacation days. • Has not refused a request to use those days. 	<p>Employees are not entitled to pay for accrued, unused vacation on termination if:</p> <ul style="list-style-type: none"> • The employer’s written policies provide that accrued vacation is forfeited on termination. • The employee has acknowledged the policies in writing. <p>(<i>Wyo. Stat. Ann. § 27-4-501; Wyoming Department of Workforce Services: Labor FAQs</i>.)</p>

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		<p>Employers may also impose a waiting period on earning vacation for new employees.</p> <p>(Wyoming Department of Workforce Services: Labor FAQs.)</p>	<p>Employees are entitled to receive vacation pay when all of the following are met:</p> <ul style="list-style-type: none">• An agreement or contract provides for vacation pay.• The agreement specifies the period of employment that must be completed before a right to vacation pay is earned.• Vacation pay is earned as provided in the agreement. <p>(Op. Wyo. Att'y Gen. 53 (1963).)</p>
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