



Paid Family Leave Highlights

Employee Benefits 2023

EB Compliance



2023 Paid Family Leave Highlights

| State | Name of Law | Eligible Employers | Employer Contributions | Eligible Employees | Employee Contributions | Benefit | Amount of Leave | Reason for Leave | Job Protection and Benefit Continuation | Penalties | Notification Requirements |
|---|--|--|--|---|--|--|---|---|--|---|--|
| California | Paid Family Leave | Employers with one or more employees | None, funded entirely through employee contributions | Employees covered by SDI | Not more than .9% of the first \$153,164 of annual wages; maximum employee contribution of \$1,378.48 (SDI contribution funds PFL) | 60%-70% of wages (depending on income) Minimum benefit: \$50 Maximum benefit: \$1,620; San Francisco employers may be required supplement wages under the San Francisco Paid Parental Leave Ordinance up to \$2,700 wage cap | 8 weeks in a 12-month period | Care of seriously ill family member (child, parent, parent-in-law, grandparent, grandchild, sibling, spouse or registered domestic partner) bond with a newly born child, a newly adopted child or foster care placement, military events | None through PFL; other laws may provide protection. | Penalties apply to failure to withhold and report payroll tax and fraudulent claims | Employers must post a Notice to Employees in a prominent place. Employers must provide a copy of the Paid Family Leave pamphlet as appropriate |
| Colorado (taxation effective 1/1/2023; leaves begin 1/1/2024) | Proposition 118 – Paid Family & Medical Leave Insurance (FAMLI) program | Non-federal government employers with one or more employees Employers with private plans meeting program requirements may opt out. See proposed private plan regulations | Employers pay .45% of employee wages capped at Social Security wage base. Employers can choose to pay up to 100% of the premium and decrease employee share. Employers with less than 10 employees total (including employees who work outside of Colorado) are exempt from contributing the 50% premium contribution. | Earned at least \$2,500 in wages during the first four of the last five quarters subject to premiums during the base period | Employees pay .45% of wages capped at the Social Security wage base. | 90% of worker's average weekly wage. Maximum benefit 90% of State Average Weekly wage capped at \$1,100 for leave beginning before January 1, 2025. | Up to 12 weeks in a 12-month period; up to 4 additional weeks for serious health condition related to pregnancy or childbirth complications | Care for a new child during the first year after the child's birth, adoption, or foster care placement; serious health condition of employee or family member (spouse, domestic partner, sibling, child, child's spouse or domestic partner, grandparent, grandchild, parent, parent-in-law, or parent of domestic partner, any person with a significant personal bond equivalent to a family relationship), qualifying exigency, safe leave | If employed with employer at least 180 days prior to leave, entitled to be restored to current position, and benefits continued. | Maximum fine of \$500 per violation | Employers must notify their employees about the FAMLI program by January 1, 2023, Going forward, employers will need to post a program notice in a prominent place at their worksite and must provide a program notice to employees on hire, and on learning of need for PFMLI absence. Notices are provided in the FAMLI employer toolkit |

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| <p>Connecticut Taxation effective 1/1/2021; leaves commenced 1/1/2022</p> | <p>Paid Family and Medical Leave</p> | <p>Private employers (except nonpublic elementary and secondary schools) with one or more employee.</p> <p>Employers with private plans meeting program requirements may apply for an exemption.</p> | <p>None, funded entirely through employee contributions</p> | <p>Employees employed with employer at least 3 months immediately preceding request for leave and who have earned at least \$2,325 in the first four of the five most recently completed quarters</p> | <p>.5% of pay capped at Social Security contribution limit.</p> | <p>95% of worker's average weekly wage. Weekly benefit capped at 60 times minimum wage, to a maximum of \$780/week when benefits begin 1/1/2022; increasing to \$840 July 2022 and \$900 June 2023</p> | <p>12 weeks in a 12-month period; no waiting period; 2 additional weeks for incapacity due to pregnancy; 26 weeks for qualifying exigency; up to 12 days if impacted by family violence.</p> | <p>Serious health condition of employee; care of seriously ill family member (child, spouse, siblings, parents, grandparents, grandchild, relatives by blood or affinity); bond with a newly born child, or a newly adopted child or foster care placement; serve as an organ or bone marrow donor; impacted by family violence; service member related events.</p> | <p>Job protection under CT FMLA and continued health benefits under FMLA if applies. Certain retaliation protections available under the law.</p> | <p>Failure to withhold and pay payroll tax will result in collections and interest on unpaid amount</p> | <p>Employer must provide written notice at time of hiring and annually thereafter to each employee</p> |
| <p>Delaware Taxation effective 1/1/2025; leaves commencing 1/1/2026</p> | <p>Family and Medical Leave Insurance</p> | <p>Employers with 10 or more employees in DE. Private plans will be allowed.</p> | <p>Employers must pay 50% of the required contributions for parental (.32%), family (.4%) and medical (.08%) leave</p> | <p>Employees employed for at least 12 months with current employer and with at least 1,250 hours of service during the previous 12 month period</p> | <p>Employees must pay 50% of the required contributions for parental (.32%), family (.4%) and medical (.08%) leave</p> | <p>80% of employee's average weekly wage with a maximum of \$900 and minimum of \$100 in 2026 and 2027</p> | <p>Employers with 10-24 employees must provide up to 12 weeks parental leave in a 12-month period. Employers with 25+ employees must provide up to 12-weeks parental leave and 6 weeks each family caregiver and medical leave. Max 12 weeks total in a 12-month period and 6 weeks in 24 mos for family caregiver and medical</p> | <p>Parental leave; leave to care for a family member (parent, child, or spouse as defined under FMLA); serious health condition of the employee</p> | <p>Employees returning from leave must be restored to same or equivalent position and health benefits must be maintained during the leave with employees continuing to pay their share of the cost.</p> | <p>Civil penalties of between \$1,000 and \$5,000 for failure to comply, or for discharging or discriminating against an employee who has filed a complaint.</p> | <p>Upon hire, when an employee requests leave and when an employer knows the leave may be for a qualifying event. Notice must be posted conspicuously in the place of business. Template notice expected to be provided</p> |

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| Massachusetts | MA Family and Medical Leave | <p>Employers with one or more employees.</p> <p>Employers with private plans meeting program requirements may apply for an exemption from the state program.</p> | <p>.63% (.52% for medical leave and .11% for family leave) of wages capped at SS contribution and benefit base split between employer and employee. ER with 25+ employees pays up to 60% (or .312%) for medical leave, 0% for family leave in 2023</p> <p>Employers with fewer than 25 employees are not required to contribute.</p> | <p>Employees who have earned at least \$5,700 during the last 4 completed calendar quarters and 30 times the weekly benefit amount eligible to collect. May include 1099 employees.</p> | <p>.63% of employee's wages split between employer and employee. EE pays up to 40% of medical leave (or .208%) and 100% of family leave (or .11%) in 2023</p> | <p>80% of worker's average weekly wage capped at weekly benefit maximum of 64% of State Average Weekly wage or \$1,129.82/week for 2023.</p> | <p>7-day unpaid waiting period unless employee unable to use sick, vacation or PTO; 12 weeks for birth of a child or to care for a family member with serious health condition; 20 weeks for serious health condition of employee. Maximum 26 weeks in one year with multiple events or military events; 7 day waiting period waived with transition from pregnancy disability to bonding</p> | <p>Serious health condition of employee; care of seriously ill family member (spouse, domestic partner, child, parent, parent-in-law & parent of domestic partners, in loco parentis individuals, grandchild, grandparent & siblings); bond with a newly born child, or a newly adopted child or foster care placement; service member related events</p> | <p>Employee must be restored to prior or equivalent position; health benefits continued</p> | <p>Penalties of \$50/employee and \$300 civil penalty for failure to provide notice</p> | <p>Employers are required to provide a written notice to employees within 30 days of employee's start date, in addition to posting a poster in a prominent place.</p> <p>Employer notice for a workforce with 25 or more employees</p> <p>Employer notice for a workforce with fewer than 25 covered individuals</p> |

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| <p>Maryland taxation effective 10/1/2023; leaves commencing 1/1/2025</p> | <p>Family and Medical Leave Insurance (FAMLI)</p> | <p>Employers with one or more employees. Private plans will be allowed</p> | <p>.Employers with 15 or more employees will be required to contribute to the fund. Contribution rates will be set by June 2023. Employers with fewer than 15 employees are not required to contribute.</p> | <p>Employees who have worked at least 680 hours in the 12-month period immediately preceding the date on which leave is to begin.</p> | <p>All employees will be required to contribute to the fund. Contribution rates will be set by June 2023</p> | <p>90% of worker's average weekly wage if AWW is 65% or less of the State AWW; if AWW is greater than 65% of the State AWW, then benefit will be 90% of the employee's AWW up to 65%; and 50% of the employee's AWW that is greater than 65% percentage capped a maximum of \$1,000 and a minimum of \$50.</p> | <p>Up to 12 weeks paid leave; employees may be eligible for an additional 12 weeks paid leave if leave is for both the serious health condition of the employee and baby bonding.</p> | <p>Serious health condition of employee; care of seriously ill family member (spouse, child, parent, legal guardian, in loco parentis individuals, grandchild, grandparent & siblings); bond with a newly born child, or a newly adopted child or foster care or kinship care placement; service member related events</p> | <p>Employees have limited protections for job restoration. Health benefits must be continued as if active</p> | <p>Civil penalties of up to \$1,000 for willful false statements or failure to report a material fact.</p> | <p>Employers will need to provide a written notice to employees at the time of hire and annually thereafter. Standard notices will be developed by the Maryland Department of Labor</p> |
| <p>New Hampshire Leaves effective January 1, 2023</p> | <p>Granite State Paid Family Leave Plan</p> | <p>Required for state employers; optional for private employers; employers of any size and individual participants can opt in</p> | <p>Employers are able to pay the entire premium, partial premium, or none of the premium; employers who opt in will contract directly with the chosen leave provider (currently MetLfe)</p> | <p>All state employees; if the employer does not opt in, the employee can choose to purchase a policy directly from the state insurance partner</p> | <p>A per employee premium will be set.</p> | <p>60% of average weekly wage capped at the SS taxable wage maximum</p> | <p>6 weeks per year with no minimum requirement. (A 12-week option is available for purchase also.)</p> | <p>Birth of a child, placement of a child for adoption or fostering, serious health condition of a family member or the employee, or any qualifying military exigency</p> | <p>Employers who opt in are required to restore employees to same or equivalent position and continue health benefits under the same conditions as active employees.</p> | <p>Unknown at this time</p> | <p>Unknown at this time.</p> |

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| New Jersey | Family Leave Insurance | All private and governmental employers subject to New Jersey Unemployment Compensation Law | None, funded entirely through employee contributions | Employees who have worked at least 20 weeks earning \$260 or more per week, or at least \$13,000 in the past 12 months | Effective 1/1/2023 .06% of taxable wage base capped at \$156,800; maximum yearly deduction is \$94.08 | 85% of average weekly wage capped at \$1,025 per week | 12 weeks in a 12-month period | Bond with newborn within one year of the child's birth or newly adopted child or foster children, provide care for seriously ill or injured family member (child, parent, parent-in-law, sibling, grandparent, grandchild, spouse, registered domestic partner, civil union partner or any person related by blood or person with an equivalent family relationship), domestic or sexual violence "safe time" | None through Family Care Leave; other laws may provide protection. | \$250 for first offense and \$500 for subsequent offenses. Willful violations carry penalties between \$100-\$1,000 and up to 90 days in prison | Employers must provide written notice to employees at the time of hire and upon need for family leave insurance. They must also display a poster in a workplace location clearly visible to employees. Family Leave Insurance Poster |
| New York | New York Paid Family Leave | Most private employers with one or more employees working in the state of New York | None, funded entirely through employee contributions | Full time employees who work 20 or more hours per week eligible after 26 weeks of employment; part-time employees who work less than 20 hours per week eligible after working 175 days | .455% of employees gross wage. Maximum annual contribution is \$399.43 for 2023 | 67% of employee's average weekly maximum benefit \$1,131.08; minimum benefit \$100 for 2023 | 12 weeks: no waiting period | Bonding within 1 year of birth, adoption and foster care; serious health condition of a family member (child, parent, parent-in-law, spouse, grandchild, grandparent, or domestic partner –will include siblings effective 1/1/2023) and for military family support when a family member is deployed abroad | Job protected and entitled to be returned to same or comparable job; Benefits continued as if active employee | Failure to give proper notice or to comply with any aspect of the law subject to fines and guilty of a misdemeanor. Penalties can range from \$100 - \$2,000 per violation. | Employers are required to post a notice of compliance provided by insurance carrier. If self-insured, contact the NYS Workers Compensation Board at the email address: certificates@wcb.ny.gov |

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| <p>Oregon (Taxation delayed to January 1, 2023. Leaves begin September 3, 2023)</p> | <p>Oregon Paid Family and Medical Leave</p> | <p>Employers with one or more employees working in the state of OR.</p> <p>Employers can implement an equivalent plan that is equal to or better than the state plan</p> | <p>1% of employee's pay capped at \$132,900, split between employer and employee. Employers pay 40%. Employers with fewer than 25 employees throughout the US are not obligated to pay employer portion. Contribution rate will be set annually once program costs are estimated</p> | <p>Employees who have earned at least \$1,000 during the base year</p> | <p>1% of employee's pay capped at \$132,900 split between employer and employee. Employees pay 60% of the contribution rate</p> | <p>100% of workers average weekly wage capped at 120% of statewide average weekly wage \$1,469.78/week maximum)</p> | <p>12 weeks of paid leave in a 12-month period with two additional weeks for pregnancy, childbirth, or related circumstances</p> | <p>Bonding with a child within one year of birth adoption or foster care placement, care for a family member (spouse or registered domestic partner, sibling, child, child's spouse or domestic partner, grandparent, grandchild, parent, parent-in-law, or parent of domestic partner, any person related by blood or person with an equivalent family relationship) with a serious health condition, employee's own serious health condition, safe leave to deal with domestic violence, harassment sexual assault or stalking.</p> | <p>Job protected and entitled to be returned to same or comparable job; Benefits continued as if active employee</p> <p>Employers with fewer than 25 employees do have more flexibility with reinstatement if the employee's position no longer exists.</p> | <p>Up to \$1,000 per occurrence for denial of leave, discrimination or retaliation.</p> | <p>Employers are required to post a poster. The employer tool kit provides brochures and fact sheets that an employer can provide to employees.</p> |
| <p>Rhode Island</p> | <p>Temporary Caregiver Insurance</p> | <p>Employers of one or more employees in the State of Rhode Island who earn more than \$1,000 per calendar quarter</p> | <p>None, funded entirely through employee contributions</p> | <p>Earned at least \$14,700 in base period wages or \$2,450 in one of the base period quarters and have total base period earnings of at least \$4,900</p> | <p>1.1% of the first \$81,500 ; maximum employee contribution: \$896.50 (Effective July 1, 2022-June 30, 2023)</p> | <p>4.62% of highest quarter wages in base period; maximum \$1,007 weekly; with up to 5 dependents - maximum \$1,359 weekly; minimum weekly benefit \$114; no waiting period but must be out of work for 7 consecutive days to collect payment.</p> | <p>5 weeks in a 52-week period 1/1/2022 and expanding to 6 weeks 1/1/2023.</p> | <p>Care of seriously ill family member (child, parent, parent-in-law or parent of the worker's registered domestic partner, grandparent, spouse, or registered domestic partner); bond with a newly born child, or a newly adopted child or foster care placement within the first 12 months of parenting.</p> | <p>None through Temporary Caregiver Insurance; other laws may provide protection</p> | <p>Penalties for failure to submit timely contribution reports of \$10/report and 10% of amount due; \$25 for delinquent wage reports</p> | <p>Display the required poster and provide to remote workers</p> |

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| Vermont Leaves effective July 1, 2023 | Vermont Family and Medical Leave Insurance | Required for state employers effective; 7/1/2023 optional for private employer; employers of any size can opt in 7/1/2024 and individual participants can opt in 7/1/2025 | Unknown at this time | All state employees; if the employer does not opt in, the employee can choose to purchase a policy directly from The Hartford effective July 1, 2025 | A per employee premium will be set. | 60% of average weekly wage capped at the SS taxable wage maximum | 6 weeks per year combined for all reasons | Birth of a child, placement of a child for adoption or fostering, serious health condition of a family member or the employee, or any qualifying military exigency | Unknown at this time | Unknown at this time | Unknown at this time. |
| Washington DC (taxation effective July 2019, leaves started July 1, 2020) | District of Columbia Paid Family Leave (Universal Paid Leave) | Private employers with one or more employees who work in DC, and are required to pay unemployment insurance | .62% of total wages of each covered employee; effective 7/1/2022 reduced to .26% | Employee who spends more than 50% of work time working in DC with earned income during at least one of the past five completed quarters immediately preceding the leave. | none | Sliding scale based on employee's income up to 90% of average weekly wage capped at \$1,049 | Effective October 1, 2022, 12 weeks to bond with a child within one year of birth, adoption or foster care placement; 12 weeks to care for an ill family member; 12weeks for employee's own serious health condition; pregnant women eligible for 2 weeks prenatal +12 weeks bonding for a maximum of 14 weeks | Bonding within 1 year of birth, adoption and foster care placement or legal assumption of parental responsibility within 1 year; serious health condition of a family member (child, parent, parent-in-law, spouse, grandparent, sibling, or registered domestic partner) and employee's own serious health condition | None through Family Leave; other laws may provide protection | Penalties for failure to withhold and report of at least \$100 and up to 10% of amount due. | Employers must provide a notice to each new hire, when an employer is aware of leave is needed and annually plus display the Paid Family Leave Notice with other labor law posters. |

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| Washington (taxation effective January 2019, leaves starting January 1, 2020) | Paid Family and Medical Leave | Employers with one or more employees who work in the state of Washington Employers can choose to implement a voluntary plan | .8% of total wages of covered employee capped at Social Security cap; employers with 50 or more employees in WA required to pay 27.24% of premium; employers with less than 50 employees exempt from paying employer portion but can choose to do so. | Employees who work 820 or more hours in the first 4 of the last 5 calendar quarters in the state of Washington | .8% of total wages of covered employees capped at the Social Security cap, split between employer and employee. Employees pay 72.76% of the .8%. Employers can choose to pay premium on behalf of employees. | 90% of average weekly wage for employees who earn 50% less than the state average weekly wage; based on a formula if earn more than 50% of the state average weekly wage capped at \$1,427/week effective January 1, 2023 | Up to 12 weeks of paid leave after 7-day unpaid waiting period; employees with a serious health condition and pregnancy that results in incapacitation may take up to 18 weeks. No waiting period for birth or placement of a child; up to 16 weeks combined | Care and bonding after birth or placement of a child within the first 12 months of parenting, serious health condition of a family member (child, parent, spouse or registered domestic partner, grandparents, grandchildren, siblings and any individual residing at employee's home creating expectation for care), certain military connected events, care of employee's own serious health condition. | None through Paid Family and Medical Leave; other laws may provide protection | Interest on delinquent premiums | Employers are required to provide a written notice when employee takes leave and post a notice in the area with other employment related posters. |

Thank You!

Employee Benefits

Compliance



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