

COMPLIANCE OVERVIEW

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Paid Family and Medical Leave – State Law Overview

As a growing trend, states across the country are enacting paid employee leave laws. Currently, three states (Massachusetts, New York and Washington) and the District of Columbia have enacted paid family and medical leave laws. In general, these laws allow employees to take paid time off from work to care for an injured or ill family member or for their own medical condition.

Only New York's paid family and medical leave law is currently in effect. However, employers in Washington, Massachusetts and the District of Columbia must begin contributing to their state's paid leave program in 2019.

Each of these programs has its own rules for covered employers, qualifying reasons for leave and amount of paid leave. Employers in these states should become familiar with their compliance obligations. This Compliance Overview includes a chart that provides a high-level overview of current statewide paid family and medical leave laws.

STATE RESOURCES

- [District of Columbia Office of Paid Family Leave](#)
- [Massachusetts Department of Family and Medical Leave](#)
- [New York Paid Family Leave: Information for Employers](#)
- [Washington Employment Security Department](#)

HIGHLIGHTS

STATE LAWS

The following states have enacted paid family and medical leave laws:

- District of Columbia (paid leave benefits begin on July 1, 2020)
- Massachusetts (paid leave benefits begin on Jan. 1, 2021)
- New York (effective Jan. 1, 2018)
- Washington (paid leave benefits begin Jan. 1, 2020)

FAMILY LEAVE INSURANCE

A few states have disability insurance laws that provide wage replacement benefits for family leave. These laws are distinct from the paid family and medical leave laws discussed in this document.

This Compliance Overview is not intended to be exhaustive nor should any discussion or opinions be construed as legal advice. Readers should contact legal counsel for legal advice.

STATEWIDE PAID FAMILY AND MEDICAL LEAVE LAWS

STATE	KEY REQUIREMENTS
<p>District of Columbia</p> <p>Universal Paid Leave Act</p> <p>The District will start collecting employer payroll tax contributions on July 1, 2019</p> <p>Workers can begin collecting benefits on July 1, 2020</p>	<p>Covered employers: All District employers</p> <p>Eligible employees: To be eligible, an employee must have spent more than 50 percent of his or her work time working in the District during some or all of the 52-week period before the leave event.</p> <p>Paid leave duration: Paid leave is limited to eight weeks during any 52-week period in any combination of the following leave types:</p> <ul style="list-style-type: none"> • Eight weeks of parental leave (within one year following birth or placement of child); • Six weeks to care for family member with a serious health condition; and • Two weeks for an employee’s own serious health condition. <p>Paid leave benefits: 90 percent of the employee’s average weekly wage for an employee who earns equal to or less than 150 percent of the District’s minimum wage.</p> <p>An employee who earns a wage that is more than the 150 percent of the District’s minimum wage is entitled to receive paid leave benefits at a rate that equals (i) 90 percent of 150 percent of the District minimum wage; plus (ii) 50 percent of the amount by which the employee’s average weekly wage rate exceeds 150 percent of the District minimum wage.</p> <p>All eligible workers are limited to a maximum weekly benefit of \$1,000, adjusted for inflation beginning Oct. 1, 2021.</p> <p>Program funding: Effective July 1, 2019, covered employers will be required to make contributions of 0.62 percent of the wages paid to eligible employees. These contributions will be pooled into a collective fund for the paid leave program.</p> <p>Benefit administration: The District’s paid family and medical leave benefits will be administered by the District of Columbia Office of Paid Family Leave.</p>
<p>Massachusetts</p> <p>Paid family and medical leave law</p> <p>Effective July 1, 2019, employers must begin remitting contributions for</p>	<p>Covered employers: All employers. Employers with fewer than 25 employees are not required to pay the employer portion of family and medical leave premiums.</p> <p>Eligible employees: Virtually all employees working in the state.</p> <p>Paid leave duration: The paid family and medical leave program provides the following leave amounts during the benefit year (defined as the period of 52 consecutive weeks beginning on the Sunday immediately preceding the first day that paid family and medical leave commences):</p> <ul style="list-style-type: none"> • Family leave: Up to 12 weeks (however, if leave is due to caring for a covered

<p>paid leave benefits.</p> <p>Workers will be eligible for paid leave benefits effective Jan. 1, 2021.</p>	<p>service member, up to 26 weeks of family leave);</p> <ul style="list-style-type: none"> • Medical leave: Up to 20 weeks; and • Combined family/medical leave: Up to 26 weeks. <p>Paid leave benefits: 80 percent of the employee’s salary up to 50 percent of the average weekly wage, plus 50 percent of the employee’s salary exceeding 50 percent of the average weekly wage, up to a maximum of \$850 per week. Weekly benefit payments begin after an initial seven-day waiting period.</p> <p>Program funding: The paid family and medical leave program is funded by a mandatory payroll tax of 0.63 percent of employees’ wages, to be adjusted annually. The payroll tax will be split between employers and employees. However, for employers with fewer than 25 employees, no employer contribution is required for family or medical leave premiums.</p> <p>Benefit administration: The state’s paid family and medical leave program will be administered by the Massachusetts Department of Family and Medical Leave.</p>
<p>New York</p> <p>Paid family leave law</p> <p>Effective Jan. 1, 2018</p>	<p>Covered employers: All employers with one or more employees in New York</p> <p>Eligible employees: Any employee who works 20 hours or more per week if the employee works for a covered employer for 26 or more consecutive weeks.</p> <p>A part-time employee (an employee who works fewer than 20 hours per week) is eligible for paid family leave after he or she has worked for a covered employer for 175 days.</p> <p>Paid leave duration and benefits: When fully implemented in 2021, eligible employees may receive up to 12 weeks of paid family leave at 67 percent of their average weekly wages (AWW). The duration and amount of paid family leave benefits will be phased in as follows:</p> <ul style="list-style-type: none"> • Jan. 1, 2018: Eight weeks; 50 percent of employee’s AWW • Jan. 1, 2019: 10 weeks; 55 percent of employee’s AWW • Jan. 1, 2020: 10 weeks; 60 percent of employee’s AWW • Jan. 1, 2021: 12 weeks; 67 percent of employee’s AWW <p>Program funding: Paid family leave is funded entirely through employee payroll deductions. The employee contribution rate for coverage beginning Jan. 1, 2018, is 0.126 percent of an employee's weekly wage, up to an annual maximum of \$85.56. For 2019, employers may deduct 0.153 percent of an employee’s weekly wages up an annual maximum of \$107.97.</p> <p>Employers are not required to contribute to or fund the paid family leave benefit.</p> <p>Benefit administration: Paid family leave coverage is usually a rider to the employer’s disability insurance coverage. For more information, see New York’s Paid Family Leave:</p>

[Information for Employers](#) and [Weekly Payroll Deduction Calculator](#).

Washington

[Paid family and medical leave law](#)

Payroll deductions begin on **Jan. 1, 2019**

Beginning **Jan. 1, 2020**, eligible workers may receive paid family and medical leave benefits

Covered employers: All employers. Employers with fewer than 50 employees are not required to pay the employer portion of the premium to fund the program.

Eligible employees: Any employee who works at least 820 hours during the “qualifying period” is eligible for paid family and medical leave benefits. The qualifying period is defined as the first four of the last five completed calendar quarters or, if eligibility is not established, the last four completed calendar quarters immediately before the employee’s application for leave.

Paid leave duration: The paid family and medical leave program provides the following leave amounts during a consecutive 52-week period:

- **Family leave:** Up to 12 weeks;
- **Medical leave:** Up to 12 weeks (14 weeks if the employee experiences a serious health condition with a pregnancy that results in incapacity); and
- **Combined family/medical leave:** Up to 16 weeks (18 weeks if the employee experiences a serious health condition with a pregnancy that results in incapacity)

Paid leave benefits: An eligible employee may receive up to 90 percent of his or her average weekly wage (AWW), based on the employee’s AWW in comparison to the state AWW, up to the maximum weekly benefit, as follows:

- An employee whose AWW is 50 percent or less than the state AWW will receive 90 percent of his or her AWW.
- An employee whose AWW is greater than 50 percent of the state AWW average weekly wage will receive a weekly benefit that is the sum of 90 percent of the employee’s AWW up to 50 percent of the state AWW and 50 percent of the employee’s AWW that is greater than 50 percent of the state average weekly wage.

In any case, the **maximum weekly benefit for paid family and medical leave is \$1,000**, adjusted annually beginning Sept. 30, 2020.

Program funding: The paid family and medical leave program will be funded with employer and employee payroll contributions. Beginning Jan. 1, 2019, through Dec. 31, 2020, the **total premium** amount is **0.4 percent of an employee’s wages**.

Employers with **fewer than 50 employees** employed in the state are not required to pay the employer portion of premiums for family and medical leave. However, if an employer with fewer than 50 employees chooses to pay the premiums, the employer will be eligible for grant assistance.

Benefit administration: The state’s paid family and medical leave program will be administered by the [Washington Employment Security Department](#).