

Law & Policy Group | GRIST

2023 state paid family and medical leave contributions and benefits

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Feb. 1, 2023



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Section 1

Introduction

As of January 2023, California, Colorado, Connecticut, Delaware, Hawaii, Maryland, Massachusetts, New Jersey, New York, Oregon, Puerto Rico, Rhode Island, Washington, and Washington, DC, have laws that mandate paid leave for an employee's own serious health condition or disability. Except for Hawaii and Puerto Rico, these jurisdictions also require paid family leave for bonding with a new child, caring for a seriously ill or injured family member, and certain other purposes. Despite common elements, differences in these mandates make compliance and administration particularly challenging for multistate employers. In addition, two states — New Hampshire and Vermont — have adopted voluntary paid family and medical leave (PFML) insurance programs, and Virginia's Bureau of Insurance regulates and approves insured family leave policies voluntarily purchased by employers. A new Michigan law offers employers a tax incentive for offering paid parental and adoption leave. This GRIST provides a high-level summary of common elements of these programs.

New programs

The Colorado and Oregon PFML programs began collecting contributions in January 2023. Oregon's program will begin paying benefits in September 2023, and Colorado benefit payments will begin in 2024. Maryland will begin collecting contributions in October 2023 and begin benefit payments in 2025. Delaware will not begin collecting contributions until 2025, with benefits first available in 2026.

New Hampshire's PFML program began paying benefits to eligible state employees in January 2023, while Vermont will do so starting July 2023. Private employers can voluntarily purchase a MetLife plan for New Hampshire employees. Private employers in Vermont can purchase a plan with The Hartford for benefit payments beginning in 2024. Additional details are in the <u>Highlights of 2023 voluntary PFML programs</u> section. The Michigan tax credit for employers offering paid adoption leave took effect for tax years starting in 2023.

Common elements

Common elements in nearly all of these programs include:

- Overseen and/or administered by the state/district agency (except in Hawaii)
- Funded at least partially by employees (except in Washington, DC)
- Provide partial wage replacement for qualified leave (some low-wage employees may receive full wage replacement)
- Include leave for reasons similar to what the federal Family and Medical Leave Act (FMLA) allows
- Require leave to run concurrently with FMLA leave (when both apply)
- Determine employee eligibility by work location (not residence)

- Require employee documentation of the need for leave
- Limit total leave duration within a 12-month period
- Annually update contributions and maximum benefits (except in Puerto Rico)

Other common elements among some programs include:

- Job protections
- Intermittent leave available
- Continuation of health benefits
- Employer contributions
- Employer voluntary/private plan option

Highlights of 2023 mandated PFML programs

With the exception of Rhode Island, each jurisdiction has posted its full-year 2023 contribution rates, taxable wage base and maximum weekly benefit amounts. New York's and Puerto Rico's statutory disability benefits do not change annually. Here are highlights of the 2023 updates.

California

The State Disability Insurance (SDI) taxable wage base is \$153,164 in 2023, an increase from \$145,600 in 2022. The employee contribution rate, which includes both SDI and paid family leave (PFL), has decreased from 1.1% of wages (up to the taxable wage base) in 2022 to 0.9% in 2023. The 2023 maximum weekly benefit of \$1,620 reflects an increase from the 2022 maximum of \$1,540. Benefit rates were due to drop in 2023 to pre-2018 levels (55% of wages), but a 2022 law (2022 Ch. 878, SB 951) has extended the current benefit rates (60%–70%) through the end of 2024 and, starting in 2025, will increase those rates to 70%–90%.

Colorado

Contributions for Colorado's Family and Medical Leave Insurance (FAMLI) program kicked off Jan. 1, 2023. The taxable wage base mirrors the annually adjusted Social Security maximum taxable wage base (Social Security max), which is \$160,200 in 2023. The initial contribution is 0.9%, half of which employers may require employees to pay. Benefits will start Jan. 1, 2024.

Connecticut

The Connecticut maximum weekly PFML benefit of \$840 will increase to \$900 on June 1, 2023. The employee 2023 contribution remains at 0.5% of wages up to the annually adjusted Social Security max. In 2022, Connecticut's Department of Labor (CTDOL) amended the PFML regulations to allow proof of family-equivalent relationship by a "simple written statement" signed by the employee. Leave covers travel abroad to complete an adoption and any necessary time before a child's placement for adoption.

Delaware

Contributions will begin Jan. 1, 2025. Employee contributions for medical, parental and family caregiving leave may not exceed 0.4% of wages. Employers with 25 or more employees working in the state will contribute 0.4%. Employers with 10–24 employees will contribute 0.16% of wages, while smaller employers are exempt from the program. Benefits will start on Jan. 1, 2026, with a \$900 weekly maximum. Starting in 2028 and annually thereafter, the maximum benefit will increase by the average change in the October Consumer Price Index for All Urban Consumers (CPI-U), Philadelphia—Camden—Wilmington area.

Hawaii

The 2023 Temporary Disability Insurance (TDI) weekly wage base has increased to \$1,318.48 from \$1,200.30 in 2022. Hawaii law permits employee contributions of up 0.5% of wages (capped at the weekly wage base), with a maximum weekly contribution of \$6.59, up from \$6.00 in 2022. The 2023 maximum weekly benefit is \$765, an increase from \$697 in 2022. Hawaii currently has no paid family leave mandate or program.

Maryland

Contributions under the Time to Care Act will begin Oct. 1, 2023. The statute does not specify contribution rates but requires the state Department of Labor to set initial rates by June 1, 2023. Benefits will start on Jan. 1, 2025, with a weekly maximum of \$1,000. In later years, the maximum will change based on the annual percentage growth in the <u>CPI-U</u>, Washington–Arlington–Alexandria area.

Massachusetts

The state's PFML benefits take into account the employee's and the state average weekly wage (AWW). The maximum weekly benefit amount for 2023 is \$1,129.82 per week, up from \$1,084.31 in 2022. Total contributions in 2023 have decreased to 0.63% from 0.68% of an employee's wages up to the Social Security max. Employers with at least 25 Massachusetts employees owe a medical leave contribution of 0.312% in 2023, down from 0.336% in 2022. Employees' 2023 contributions also have dropped to 0.11% for family leave and 0.208% for medical leave.

In August, the Department of Family and Medical Leave issued <u>guidance</u>, confirming that employees may use paid time off (PTO) during the seven-day PFML waiting period. However, they cannot use accrued paid leave to top off state PFML benefits (so the combined benefit equals average wages) during an approved leave; only employer-provided short-term disability (STD) or family leave benefits can supplement state PFML benefits. This prohibition does not apply to approved private plans.

New Jersey

The 2023 taxable wage base is \$156,800, up from \$151,900 in 2022, for both TDI and Family Leave Insurance (FLI). For 2023, TDI has no employee contribution rate, down from 0.14% in 2022. The 2023 FLI contribution rate is 0.06%, down from 0.14% in 2022. The maximum weekly benefit for TDI or FLI beginning in 2023 is \$1,025, up from \$993 in 2022.

New York

The Disability Benefits Law (DBL) sets employee contributions equal to 0.5% of wages up to a maximum of \$0.60 per week. The maximum weekly benefit for a nonwork-related disability is \$170. These statutory amounts have not changed since 1989 and are distinct from the state's annually adjusted PFL benefit.

The employee contribution rate for PFL coverage drops from 0.511% of an employee's wages in 2022 to 0.455% in 2023. Contributions are limited to an annual maximum of \$399.43 in 2023, down from \$423.71 in 2022. The weekly PFL benefit is 67% of an employee's AWW to a maximum weekly benefit of \$1,131.08 in 2023, an increase from \$1,068.36 in 2022.

Effective Feb. 19, 2023, a new law (2022 Ch. 604, AB 8092 and SB 1958) prohibits employers from taking adverse actions against employees for taking legally protected absences under federal, state or local law.

Oregon

PFML contributions started on Jan. 1, 2023, and PFML benefits will start on Sept. 3, 2023. The total contribution rate is 1% of wages up to a maximum of \$132,900. Employers with 25 or more Oregon employees contribute 0.4% of wages, with employees contributing 0.6%. Employers with fewer than 25 employees do not have to contribute, but those that do may receive a grant of up to \$3,000. The maximum weekly benefit is approximately \$1,469; the minimum weekly benefit is approximately \$61. These amounts are based on the state AWW (updated annually on or about July 1).

Paid Leave Oregon changed the employee counting <u>rules</u> for determining employer size. Employers must now determine their size using the average number of employees on the 12th of each month from the previous 12 months, mirroring the computation method for unemployment insurance.

Puerto Rico

The disability law permits employee contributions at the rate of 0.3% of wages up to \$9,000. The maximum weekly benefit is \$113 (\$55 for agricultural workers); the minimum weekly benefit is \$12. These statutory amounts have not changed since July 1972.

Rhode Island

The 2023 taxable wage base is \$84,000 (up from \$81,500 in 2022) for the combined TDI and Temporary Caregiver Insurance (TCI) programs. The 2023 employee contribution rate remains at 1.1% of wages. Rhode Island updates its maximum weekly benefit amount each July. The maximum weekly benefit is currently \$1,007, until a new rate is announced starting July 1. Beginning Jan. 1, 2023, Rhode Island has extended the duration of available TCI leave from five to six weeks.

Washington

Washington's overall contribution rate has increased from a 2022 rate of 0.6% to a 2023 rate of 0.8% up to the Social Security max. Of this amount, employers with 50 or more Washington employees will pay up to 27.24%, and employees will pay 72.76%. Smaller

employers do not have to contribute. The maximum weekly benefit has increased to \$1,427 in 2023, up from \$1,327 in 2022.

A 2022 law (2022 Ch. 233, SB 5649) amended the PFML program, automatically qualifying the first six weeks after childbirth as medical leave, unless the employee chooses to use family leave for that period. In addition, employees can use family leave during the seven calendar days after a miscarriage or the death of a child for whom the employee would have been able to take bonding leave.

Washington, DC

On July 1, 2022, the employer contribution rate dropped from 0.62% to 0.26% of wages, and that rate will remain for 2023. Due to the city's home rule structure, employees cannot be charged an employment tax to help cover the cost of program. The district does not limit contributions to a taxable wage base. For leaves starting on or after Oct. 1, 2022, the Universal Paid Leave (UPL) law increased the maximum duration of medical and family leave from six to 12 weeks, parental leave from eight to 12 weeks, and the overall maximum leave in a 52-week period from eight to 12 weeks (plus an additional two weeks of prenatal care). On Sept. 25, 2022, the maximum weekly benefit for leave increased from \$1,009 to \$1,049.

Highlights of 2023 voluntary PFML programs

New Hampshire and Vermont are each moving forward with a voluntary PFML program in 2023, while Virginia is entering the second year in which employers can voluntarily purchase family leave insurance from carriers regulated by the state. Michigan's tax incentive is currently in effect.

Michigan

Starting with the 2023 tax year, 2022 Pub. Act No. 207 provides tax incentives to employers offering paid leave for adoption. The tax credit equals 50% of an employee's wages, capped at \$4,000 per employee for up to 12 weeks of leave to bond with an adopted child.

Qualified employers must meet these requirements:

- Have a written policy offering at least two weeks of both paid parental leave and adoption leave
- Offer leave benefits equal to at least 50% of wages
- Extend eligibility to full-time employees and on a proportional basis to part-time employees

Qualified employees must meet these requirements:

Have been employed for at least a year with the employer

Earned prior-year compensation not exceeding 60% of the Internal Revenue Code's highly compensated employee threshold for retirement plans (\$135,000 in 2022 and \$150,000 in 2023)

New Hampshire

Under the <u>Granite State Paid Family Leave (PFL) Act</u>, New Hampshire <u>selected</u> MetLife as its insurance partner for the voluntary PFL benefit that began on Jan. 1, 2023. New Hampshire is providing PFL benefits to state employees and encouraging other public and private employers to provide PFML benefits to employees. Individuals who do not have access through their employer can purchase PFL benefits, paid medical leave (PML) benefits or both.

Employers may contract with other insurance companies or choose to self-insure equivalent benefit coverage. PFML highlights for employers include:

- Wage replacement benefits are 60%.
- The duration may be six or 12 weeks.
- Employers offering MetLife coverage are eligible for a 50% business enterprise tax credit for the first six weeks of leave.
- Covered reasons for leave are the employee's or family member's serious health condition, including childbirth; child bonding after birth, adoption or foster placement; qualifying need related to military deployment or service; and caring for a military service member
- Contributions can be funded by the employer, employee or both.
- Leaves covered by a STD plan or workers compensation are not eligible.

Even if not providing PFML benefits, employers with 50 or more employees nationwide must meet these minimum requirements:

- Premium collection and remittance
- Job protection
- Group health plan continuation at active employee rates

Vermont

Vermont <u>selected</u> The Hartford to design and administer the state's voluntary paid family and medical leave insurance (VT-FMLI) program, with a staged rollout starting July 1, 2023. This program is a result of the governor's initiative, not an actual law.

VT-FMLI will provide covered employees 60% wage replacement, capped at the Social Security max, for six weeks in a 12-month period. Qualifying events are:

- Birth, adoption or foster care placement of a child and care for a child within one year after birth
- Care for a family member, including a spouse, civil union partner (under applicable state law), parent, foster child or ward living with an employee
- Employee's serious health condition
- Qualifying exigency related to active military duty

The program will take effect in three phases:

- July 1, 2023: state employees only
- Jan. 1, 2024: private and other governmental employers with two or more employees
- Jan. 1, 2025: eligible individual employees whose employers do not opt in and selfemployed individuals

The projected cost for state employees is \$4.50 per week. More information is available on The Hartford website.

Virginia

A <u>law</u> — in effect since July 1, 2022 — allows authorized insurers to offer family coverage as a class of insurance. Per this <u>guidance document</u>, the coverage must include these qualifying reasons:

- Birth or adoption of a child
- Foster care placement of a child with the employee
- Care of a family member with a serious health condition
- Circumstances related to a family member who is a service member on active duty or has been notified of an impending call or order to active duty

Coverage may be an amendment or a rider to a group disability income policy, included in a group disability income policy, or a separate group insurance policy. The law does not dictate cost, benefit amount or duration.

Section 2

Chart: Key elements of 2023 paid disability/medical and family leave programs

This chart presents a high-level review of the programs in <u>California</u>, <u>Colorado</u>, <u>Connecticut</u>, <u>Delaware</u>, <u>Hawaii</u>, <u>Maryland</u>, <u>Massachusetts</u>, <u>New Jersey</u>, <u>New York</u>, <u>Oregon</u>, <u>Puerto Rico</u>, <u>Rhode Island</u>, <u>Washington</u>, and <u>Washington</u>, <u>DC</u>. The chart includes current rates, key definitions and other important facts, as well as additional Mercer resources.

Key elements of 2023 pa	Key elements of 2023 paid disability/medical and family leave programs	
California		
Covered employer	 Employers paying wages exceeding \$100 in a calendar quarter to 1 or more employees working in the state State and local government employers can opt in. 	
Eligible employee	Earned at least \$300 subject to SDI withholding during the base period; generally includes employees subject to unemployment insurance. See website for details.	
Leave duration	 SDI (employee's own nonwork-related disability): 52 weeks per disability PFL (new child, military exigency or family member's health condition): 8 weeks in a 12-month period 	
Family member	Employee's child, parent, parent-in-law, grandparent, grandchild, sibling, spouse or registered domestic partner	
Public plan	Administered with unemployment insurance by the <u>Employment</u> <u>Development Department</u>	
Private plan	Permitted for self-insured SDI and PFL; insured not available	
Employer contribution	None	
Employee contribution	SDI and PFL combined: 0.9% of wages up to annual wage base of \$153,164	
Benefit calculation	 One of the following three calculation methods, for 2023 and 2024 (depending on greatest quarterly base-period earnings): Method 1: \$50 if highest quarterly earnings are less than \$929 Method 2: 70% of AWW if highest quarterly earnings are \$929 to \$7,154.32 Method 3: 60% of AWW if highest quarterly earnings exceed \$7,154.33 Calculation is 90% of AWW starting on Jan. 1, 2025. 	
Base period	First 4 of last 5 completed calendar quarters preceding leave	

Key elements of 2023 paid disability/medical and family leave programs		
California (cont'd)	California (cont'd)	
Maximum weekly benefit	\$1,620	
Waiting period	7 days for SDI benefits; no waiting period for PFL	
Job protections	Job protections and continued health benefits under <u>California Family</u> <u>Rights Act and Pregnancy Disability Law</u>	
Employer notice	Conspicuously display <u>notice</u> ; provide brochure on hire and when employees request time off for a nonwork-related illness, injury, pregnancy, or childbirth	
Legal cites	<u>2022 Ch. 878</u> , SB 951; <u>CA Unemp. Ins. Code §§ 2601–3308</u> ; <u>CA Code Regs. tit. 22, §§ 2601 <i>et seq.</i></u>	
Website	Employment Development Department	
Mercer resource	Changes to California's paid leave programs coming in 2023 (Oct. 8, 2021)	

Key elements of 2023 paid disability/medical and family leave programs		
Colorado		
Covered employer	 Employers that meet either of these 2 requirements: Employ at least 1 person for each workday during 20 or more calendar workweeks Paid wages of at least \$1,500 during any calendar quarter in the prior calendar year Local government employers can opt out. 	
Eligible employee	Employee must have earned at least \$2,500 in the prior year.	
Leave duration	 New child bonding, employee's or family member's serious health condition, military exigency, domestic violence, sexual assault or stalking: 12 weeks Pregnancy/childbirth complications: 4 weeks 	
Family member	Employee's, spouse's or domestic partner's child, parent, stepparent, grandparent, grandchild, sibling, spouse, domestic partner, or individual with a significant personal bond that is or is like a family relationship	
Public plan	Administered by the <u>FAMLI Division</u> of the Department of Labor and Employment	
Private plan	 Permitted through approved carrier or approved self-insured plan Application approval must occur by Oct. 31, 2023, for Jan. 1, 2024, effective date. 	
Employer contribution	0.45% of wages up to Social Security maxNone for employers with fewer than 10 employees	
Employee contribution	0.45% of wages up to Social Security max (\$160,200 in 2023)	
Benefit calculation	Starting Jan. 1, 2024, 90% of employee's AWW in the base period up to 50% of state AWW, plus 50% of amounts above 50% of state AWW	
Base period	First 4 of the last 5 consecutive completed calendar quarters immediately preceding the application for benefits	
Maximum weekly benefit	\$1,100	
Waiting period	None	
Job protections	Job protections apply to employees who have worked at least 180 days for the same employer.	
Employer notice	Conspicuously display <u>program notice</u> and provide copy on hire and after learning of employee's need for leave; required <u>paycheck stuffer</u> ; <u>optional break room poster</u> and <u>FAMLI employee handbook</u>	
Legal cite Website	CO Rev. Stat. §§ 8-13.3-501 to 8-13.3-524; CO adopted rules FAMLI Division	
Mercer resources	Colorado moves forward on paid family and medical leave (Dec. 14, 2022) Colorado voters approve paid family and medical leave law (Nov. 10, 2020)	

Key elements of 2023 pai	d disability/medical and family leave programs
Connecticut	
Covered employer	Employers with 1 or more Connecticut employees
Eligible employee	Employed (or recently employed) in Connecticut and earned wages of at least \$2,325 in the highest-earning quarter of the base period
Leave duration	 New child bonding, employee's/family member's serious health condition, organ/bone marrow donation, military exigency, military caregiving: 12 weeks (including 12 days for matters related to family violence)
	Serious health condition during pregnancy: 2 additional weeks
Family member	Spouse, son, daughter, parent, sibling, grandparent or grandchild, including by blood, marriage, adoption, foster care or <i>in loco parentis</i> relationships, and anyone with whom the employee has family-equivalent relationship
Public plan	Connecticut Paid Leave administered by Aflac
Private plan	Permitted through approved carrier or approved self-insured plan
Employer contribution	None
Employee contribution	0.5% of wages up to Social Security max (\$160,200 in 2023)
Benefit calculation	95% of AWW up to \$560 (\$600 beginning June 1), plus 60% of AWW exceeding \$560 (\$600 beginning June 1)
Base period	2 highest-earning quarters in the first 4 of last 5 completed calendar quarters
Maximum weekly benefit	\$840 through May 31, 2023, \$900 beginning June 1, 2023
Waiting period	None
Job protections	Job protections under Connecticut's Family and Medical Leave Act and Discriminatory Employment Practices law
Employer notice	Conspicuously display notice of employee's program rights
Legal cites	Conn. Gen. Stat. §§ 31-49e to 30-49t, 31-51kk to 31-51rr
Website	Connecticut Paid Leave

Key elements of 2023 pai	d disability/medical and family leave programs
Delaware	
Covered employer	 Employers with 25 or more employees working in Delaware in the previous 12 months Employers with 10 to 24 Delaware employees only have to comply with the law's parental leave requirements.
Eligible employee	Employed at least one year and worked at least 1,250 hours in the previous 12 months
Leave duration	 Parental leave (new child bonding): 12 weeks in a 12-month period Employee's/family member's serious health condition or military exigency: 6 weeks in a 24-month period Combined leave limit in a 12-month period: 12 weeks
Family member	Spouse, son, daughter or parent, including by blood, marriage, adoption, foster care or <i>in loco parentis</i> relationships
Public plan	Administered by the Delaware Department of Labor (DDOL)
Private plan	Permitted for some or all PFML components through approved carrier or approved self-insured plan
Employer contribution	 Starting on Jan. 1, 2025: Employers with at least 25 Delaware employees contribute 0.4% of wages. Employers with between 10 and 24 Delaware employees contribute 0.16% of wages (for parental leave). Employers with fewer than 10 Delaware employees contribute nothing.
Employee contribution	Starting on Jan. 1, 2025, employees contribute 0.4% of wages.
Benefit calculation	• Starting on Jan. 1, 2026, benefits will equal 80% of employee's AWW.
Base period	To be determined
Maximum weekly benefit	Maximum weekly benefit for 2026 and 2027: \$900Minimum weekly benefit: \$100
Waiting period	None
Job protections	Job protections included in law
Employer notice	Provide notice of employee rights at hire and on request for leave; conspicuously display poster (not yet available)
Legal cites	Healthy Delaware Families Act; DE Code tit. 19, Ch. 37
Website	DDOL
Mercer resource	Delaware enacts paid family and medical leave law (July 7, 2022)

Key elements of 2023 paid	d disability/medical and family leave programs
Hawaii	
Covered employer	Employers with 1 or more employees working in Hawaii
Eligible employee	Currently employed (or separated for less than 2 weeks), worked at least 20 hours/week for 14 weeks, and earned at least \$400 in past 52 weeks
Leave duration	 TDI (employee's own nonwork-related injury or sickness, including pregnancy): 26 weeks in a 52-week period Family leave: None
Family member	Not applicable
Public plan	No public plan
Private plan	Permitted through approved carrier or approved self-insured plan
Employer contribution	Balance of plan costs after employee contribution; employer may pay entire cost of TDI or share cost with eligible employees
Employee contribution	One-half of the premium cost but not more than 0.5% of weekly wage base of \$1,318.48 or \$6.59 per week
Benefit calculation	58% of employee's AWW in the base period
Base period	 Generally, 8 weeks preceding disability For employees paid by commissions or piecework: 52 weeks preceding disability
Maximum weekly benefit	\$765
Waiting period	7 consecutive days or until 1st day of hospital stay, whichever occurs sooner
Job protections	Job protections under separate unpaid family leave law
Employer notice	Conspicuously display notice
Legal cites	HI Rev. Stat. Chs. 392 and 398; HI Code R. § 12-11
Website	Labor and Industrial Relations Department's Disability Compensation Division TDI website

	d disability/medical and family leave programs
Maryland	
Covered employer	Employers with 1 or more Maryland employees
Eligible employee	Employees who worked at least 680 hours in Maryland during the 12 months immediately before leave starts
Leave duration	 Employee's/family member's serious health condition, new child bonding, military caregiving or military exigency: 12 weeks Employee's serious health condition and new child bonding leave in the same rolling 12-month period: 12 additional weeks
Family member	Spouse, child, parent, sibling, grandparent or grandchild, including by blood, marriage, adoption, foster care or <i>in loco parentis</i> relationships
Public plan	Administered by the Maryland Department of Labor (MDOL)
Private plan	Permitted through approved carrier or approved self-insured plan
Employer contribution	 Contributions start Oct. 1, 2023/ Rate has to be determined. Employers with fewer than 15 employees do not have to contribute.
Employee contribution	To be determined
Benefit calculation	 Starting in 2025, benefits will equal these amounts: Employee's AWW is < 65% of state AWW: 90% of employee's AWW Employee's AWW is > 65% of state AWW: 90% of employee's AWW up to 65% of state AWW, plus 50% of employee's AWW exceeding 65% of state AWW
Base period	Last 680 hours for which employee was paid
Maximum weekly benefit	Maximum weekly benefit: \$1,000Minimum weekly benefit: \$50
Waiting period	None
Job protections	Job protections included in law and Maryland Parental Leave Act
Employer notice	Notice of employee rights (not yet available) at hire, annually, and when leave is requested
Legal cites	2022 Ch. 48, Time to Care Act; MD Code Ann. Lab. & Empl. §§ 8.3-101 to 8.3-1001
Website	MDOL

Key elements of 2023 pai	d disability/medical and family leave programs
Massachusetts	
Covered employer	Private employers with at least 1 employee in Massachusetts • State and local government employers can opt in.
Eligible employee	Earned at least \$5,700 during the last 4 completed calendar quarters and at least 30 times more than weekly PFML benefits
Leave duration	 New child bonding or family member's serious health condition or military exigency: 12 weeks
	Employee's own serious health condition: 20 weeksCare for a covered service member: 26 weeks
Family member	Employee's parent, spouse, domestic partner, child (including foster, adopted or step-child or legal ward), grandchild, grandparent, or sibling; spouse's or domestic partner's child or parent; and anyone with whom employee has an <i>in loco parentis</i> relationship
Public plan	Administered by the Massachusetts <u>Department of Family and Medical</u> <u>Leave (DFML)</u>
Private plan	Permitted for medical and/or family leave benefits through approved carrier or approved self-insured plan
Employer contribution	 Employers with > 25 Massachusetts employees: 0.312% of wages up to Social Security max for family leave; none for medical leave Employers with ≤ 25 Massachusetts employees: none
Employee contribution	 Family leave: 0.11% of wages up to Social Security max Medical leave: 0.208% of wages up to Social Security max
Benefit calculation	80% of employee's AWW up to 1/2 of state AWW (\$1,765.34), and 50% for employee's AWW over that amount
Base period	Last 4 completed calendar quarters within past 5 quarters before start of claim
Maximum weekly benefit	\$1,129.82
Waiting period	7 consecutive calendar days
Job protections	Job protections and continued health benefits included in the PFML law and the Massachusetts Parental Leave Act
Employer notice	Workplace poster; written notice (paper or electronic) within 30 days of hire to new hires, who can acknowledge or decline to acknowledge receipt
Legal cites	MA Gen. Laws Chs. <u>149</u> , <u>§ 105D</u> and <u>175M</u> ; <u>458 MA Code Regs. 2.00</u>
Website	DFML; Employer FAQs; Employer contributions calculator
Mercer resource	Massachusetts readies for paid family and medical leave (Jan. 13, 2020)

Key elements of 2023 pai	d disability/medical and family leave programs
New Jersey	
Covered employer	Employers with at least 1 NJ employee and annual payroll of \$1,000
Eligible employee	Worked at least 20 weeks earning at least \$240 weekly or earned a combined total of \$12,000 in the base period
Leave duration	 TDI (employee's own nonwork-related disability/serious health condition): 26 weeks FLI (new child bonding or family member's serious health condition): 12 weeks or 56 days of intermittent leave (including 20 days for safe leave related to domestic violence) Maximum in 52-week period: 38 weeks
Family member	Employee's spouse or domestic partner, child (of any age), parent or person standing <i>in loco parentis</i> , parent-in-law, sibling, grandparent or grandchild, any blood relative, or any family-equivalent relationship
Public plan	Administered by the <u>Division of Temporary Disability and Family Leave</u> <u>Insurance</u>
Private plan	 Permitted for TDI (self-insured, insured or through a union welfare fund) No private plans approved for FLI
Employer contribution	 TDI: balance of plan costs after employee contribution FLI: none
Employee contribution	TDI: noneFLI: 0.06% of the first \$156,800 earned
Benefit calculation	85% of employee's AWW
Base period	First 4 of last 5 completed calendar quarters preceding leave
Maximum weekly benefit	\$1,025
Waiting period	 TDI: 7 consecutive days; benefit payments are paid retroactively to the start of disability after 3 additional weeks FLI: no waiting period
Job protections	No, but the <u>Family Leave Act</u> provides job and health benefit protections and the <u>Security and Financial Empowerment Act</u> (SAFE Act) provides job protection for safe leave
Employer notice	Conspicuously display posters for <u>TDI</u> and <u>FLI</u>
Legal cites	NJ Stat. Ann. §§ 43:21-25 to 43:21-56 and 43:21; NJ Admin. Code tit. 12, Chs. 18 and 21
Website	Division of Temporary Disability and Family Leave Insurance
Mercer resource	New Jersey updates, expands family and disability benefits (March 26, 2019)

New York	
Covered employer	Employers with 1 or more New York employees for 30 days in the year
Eligible employee	 DBL: Worked 4 consecutive weeks Part-time employees are eligible after 24 workdays. PFL: Worked 26 consecutive weeks Employees working fewer than 20 hours per week are eligible after 175 workdays.
Leave duration	 DBL (nonwork-related disability): 26 weeks PFL (new child, family member's health condition or qualifying military exigency): 12 weeks Maximum in 52-week period: 26 weeks combined
Family member	Employee's spouse or domestic partner, child, stepchild, parent, stepparent, parent-in-law, sibling, grandparent, or grandchild
Public plan	Available through NY State Insurance Fund
Private plan	Permitted for either or both DBL and PFL (insured or self-insured)
Employer contribution	 DBL: Balance of plan costs after employee contribution PFL: None
Employee contribution	 DBL: 0.5% of wages up to maximum contribution of \$0.60/week PFL: 0.455% of the first \$87,787 earned
Benefit calculation	DBL: 50% of employee's AWWPFL: 67% of employee's AWW
Base period	8 weeks of covered employment preceding leave
Maximum weekly benefit	DBL: \$170PFL: \$1,131.08
Waiting period	DBL: 7 consecutive daysPFL: No waiting period
Job protections	Job protections and continued health benefits apply for PFL, but DBL has no job protections. Beginning in 2022, 2022 Ch. 604 (AB 8092 and SB 1958) prohibits adverse actions against employees for taking legally protected absences.
Employer notice	 DBL: Conspicuously display notice of coverage PFL: Conspicuously display notice of compliance; use or customize model language for written materials (e.g., employee handbook)
Legal cite	NY Workers' Comp. Law §§ 200–242; NY Comp. Codes R. & Regs. tit. 12. §§ 355.1 et seq.
Website	Paid Family Leave; Workers' Compensation Board's disability benefits information for employers

Key elements of 2023 pai	d disability/medical and family leave programs
Oregon	
Covered employer	Employers with 1 or more Oregon employees
Eligible employee	Earned at least \$1,000 in the base period
Leave duration	 Employee's/family member's serious health condition, new child bonding or safe leave: 12 weeks Pregnancy- or childbirth-related disability or medical condition: 2 additional weeks Additional unpaid family, child-bonding or medical leave: 4 weeks for employees who have worked 180 days and at least 25 hours/week
Family member	Child, spouse, parent, grandparent, grandchild, sibling, domestic partner, and any individual related by blood or affinity
Public plan	Administered by Paid Leave Oregon
Private plan	Permitted through approved carrier or approved self-insured plan
Employer contribution	 Employers with ≥ 25 employees: 0.4% of wages up to \$132,900 Employers with < 25 employees: none
Employee contribution	0.6% of wages up to \$132,900
Benefit calculation	 Starting Sept. 3, 2023, benefits will equal these amounts: Employees earning at or below 65% of the state AWW: 100% of employee's AWW Employees earning above 65% of state AWW: 65% of state AWW, plus 50% of employee's AWW over that amount
Base period	First 4 of the last 5 completed calendar quarters
	Alternatively, the last 4 completed calendar quarters
Maximum weekly benefit	 Maximum weekly benefit: \$1,469 Minimum weekly benefit: \$61 Minimum and maximum weekly benefits may change effective July 1, based on change in state AWW.
Waiting period	None
Job protections	Apply after 90 days of employment for workers whose employers have at least 25 employees; also apply under Oregon's <u>Family Leave Act</u> and <u>Military Family Leave Act</u> for workers whose employers have at least 25 employees
Employer notice	Conspicuously display <u>model notice</u> at each worksite and distribute a copy electronically or by mail to remote workers; provide at hire and on learning of employee's need for leave
Legal cite	OR Rev. Stat. Ch. 657B (PFMLI), § 659A.272 (safe leave) and § 659A.150 (family leave)
Website	Paid Leave Oregon
Mercer resource	Oregon's paid family and medical leave contributions delayed to 2023 (Aug. 5, 2021)

Key elements of 2023 paid disability/medical and family leave programs		
Puerto Rico		
Covered employer	Employers with 1 or more employees in Puerto Rico during any day of current or previous calendar year	
Eligible employee	Earned at least \$150 through covered employment during base period	
Leave duration	 Disability leave (nonwork-related disability, including pregnancy): 26 weeks in any consecutive 52-week period Family leave: none 	
Family member	N/A	
Public plan	Seguro por Incapacidad No Ocupacional Temporal (SINOT)	
Private plan	Permitted through approved carrier or approved self-insured plan	
Employer contribution	0.3% of wages up to \$9,000Administrative expenses as determined by secretary of Labor	
Employee contribution	0.3% of wages of up to \$9,000	
Benefit calculation	65% of employee's AWW in the base period	
Base period	First 4 of last 5 consecutive calendar quarters immediately preceding the application for benefits	
Maximum weekly benefit	 Maximum weekly benefit: \$113 (\$55 for agricultural workers) Minimum weekly benefit: \$12 	
Waiting period	7-day waiting period or until 1st day of hospital stay, whichever occurs sooner	
Job protections	Job protections under the federal Family and Medical Leave Act (FMLA)	
Employer notice	N/A	
Legal cite	PR Laws Ann. tit. 11, §§ 201–212	
Website	SINOT	

Key elements of 2023 pai	d disability/medical and family leave programs
Rhode Island	
Covered employer	Employers with 1 or more employees in Rhode Island
Eligible employee	Earned \$14,700 in base-period wages; alternative earnings test available if needed
Leave duration	 TDI (employee's own nonwork-related disability): 30 weeks TCI (new child bonding or seriously ill family member): 6 weeks Maximum in 52-week period: 30 weeks combined
Family member	Employee's child, parent, parent-in-law, grandparent, spouse or domestic partner
Public plan	Administered by the Department of Labor and Training
Private plan	None permitted
Employer contribution	None
Employee contribution	TDI and TCI together: 1.1% of wages up to \$84,000
Benefit calculation	4.62% of highest quarterly earnings in base period (~60% of employee's AWW)
Base period	First 4 of last 5 completed calendar quarters before start of claim
Maximum weekly benefit	\$1,007 through June 30, 2023; to be determined thereafterMaximum weekly benefit may change effective July 1, based on change in state AWW.
Waiting period	None (but benefit eligibility requires at least 7 days of unemployment due to nonjob-related illness)
Job protections	Job protections and continued health benefits required under TCI law and the Rhode Island Parental and Family Medical Leave Act; none for TDI
Employer notice	Conspicuously display poster
Legal cite	RI Gen. Laws §§ 28-39 to 28-41
Website	Department of Labor and Training

Key elements of 2023 pai	d disability/medical and family leave programs
Washington	
Covered employer	Private and nonfederal governmental employers with employees working in Washington
Eligible employee	Worked ≥ 820 hours in the first 4 of the last 5 completed calendar quarters before leave
Leave duration	 Family leave (family member's serious health condition, new child bonding or military exigency): 12 weeks (including bereavement leave during the 7 calendar days after a miscarriage or the death of a child for whom the employee could have taken bonding leave) Medical leave (employee's serious health condition or organ/bone marrow donation): 12 weeks Additional pregnancy-related disability leave: 2 weeks Maximum in 52-week period: 16 weeks combined (may be extended to 18 weeks for a pregnancy-related disability)
Family member	Employee's child, son-in-law, daughter-in-law, parent or person standing in loco parentis, spouse or domestic partner, sibling, grandchild, grandparent, or someone who expects to rely on the employee for care (regardless of whether that person lives with the employee)
Public plan	Administered by the Employment Security Department
Private plan	 Permitted through approved self-insured plan for family leave, medical leave or both insured plan permitted but no insurers currently participate
Employer contribution	 Medical leave: 0.21792% of wages up to Social Security max None for employers with fewer than 50 Washington employees Family leave: none
Employee contribution	Medical and family leave combined: 0.58208% of wages up to Social Security max
Benefit calculation	90% of employee's AWW up to 50% of the state AWW (\$1,586), plus 50% of employee's AWW over that amount
Base period	First 4 of last 5 completed calendar quarters before start of claim
Maximum weekly benefit	\$1,427
Waiting period	7 consecutive days, except none for bonding leave
Job protections	For an employer with at least 50 employees, job protections apply to workers who have 12 months and 1,250 hours of service with that employer; continued health benefits are required if at least one day of PFML overlaps with federal FMLA leave
Employer notice	Conspicuously display <u>poster</u> ; give <u>notice</u> to PFML-eligible employees after an absence of more than 7 consecutive days; use optional paystub insert
Legal cite	WA Rev. Code tit. 50A; WA Admin. Code §§ 192-500-010 et seq.; 2022 Ch. 233, SB 5649
Website	Washington Paid Family & Medical Leave
Mercer	2

Key elements of 2023 paid disability/medical and family leave programs

Washington (cont'd)

Mercer resource

Washington enacts numerous benefit, insurance and related laws (April 14, 2022)

	d disability/medical and family leave programs
Washington, DC	
Covered employer	Employers with 1 or more employees working in the districtLocal government employers are exempt.
Eligible employee	Worked in the city some or all of the 52 calendar weeks immediately before leave
Leave duration	 Medical leave (employee's own serious health condition): 12 weeks New child bonding: 12 weeks Prenatal care: 2 weeks Family leave (family member's serious health condition): 12 weeks Maximum in 52-week period: 12 weeks combined (14 weeks for someone taking both child bonding and prenatal leave)
Family member	Employee's spouse or domestic partner, child, parent or person standing in loco parentis, sibling, grandchild, or grandparent; or spouse's or domestic partner's child or parent
Public plan	Administered by the Department of Employment Services
Private plan	None allowed
Employer contribution	0.26% of Washington, DC, payroll
Employee contribution	None
Benefit calculation	90% of AWW, up to 1.5 times the city's minimum wage (currently \$16.50 per hour, increasing to \$17 per hour on July 1), plus 50% of employee's AWW over that amount
Base period	4 of the last 5 completed calendar quarters
Maximum weekly benefit	\$1,049
Waiting period	None
Job protections	Job protections and continued health benefits under the DC FMLA
Employer notice	Conspicuously display <u>poster</u> ; notice of rights at hire, annually and upon notice of need for leave
Legal cites	D.C. § 32-541.01 et seq.; 7 D.C. Mun. Regs tit. 7 § 34
Website	DC Office of Paid Family Leave
Mercer resources	Washington, DC, amends and extends paid family and medical leave (Nov. 2, 2021) Washington, DC's paid leave program starts July 1 (June 10, 2020)



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