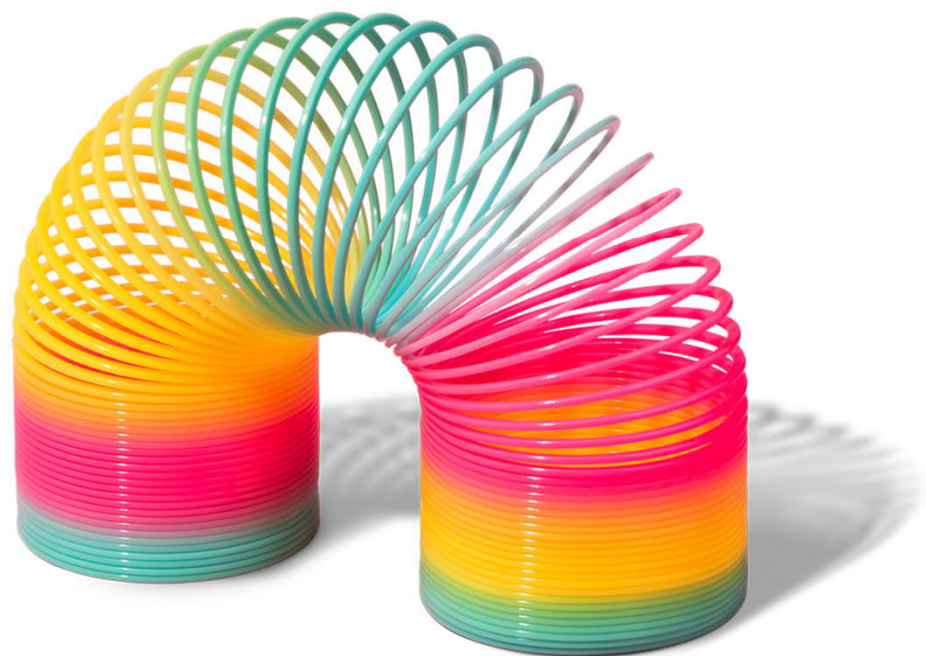


Paid family and medical leave

Snapshots across the U.S.

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Law & Policy Group

A business of Marsh McLennan



Paid family and medical leave

National landscape

Fourteen states, along with Washington, DC, and Puerto Rico, have enacted laws requiring paid leave for an employee's own serious health condition or disability and — with the exception of Hawaii and Puerto Rico — for qualifying family or caregiving reasons.

Jurisdiction	Program type
California	State Disability Insurance (SDI) Paid Family Leave (PFL)
Colorado	Family and Medical Leave Insurance Program (FAMLI)
Connecticut	Connecticut Paid Leave (CT PL)
Delaware	Delaware Paid Leave (DPL)
District of Columbia	Universal Paid Leave (UPL)
Hawaii	Temporary Disability Insurance (TDI)
Maine	Paid Family and Medical Leave (PFML)
Maryland	Family and Medical Leave Insurance (FAMLI)
Massachusetts	Paid Family and Medical Leave (PFML)
Minnesota	Minnesota Paid Leave (MPL)
New Jersey	Temporary Disability Insurance (TDI) Family Leave Insurance (FLI)
New York	Disability Benefits Law (DBL) Paid Family Leave (PFL)
Oregon	Paid Leave Oregon (PLO)
Puerto Rico	Nonoccupational Disability Insurance (SINOT) Working Mothers Protection Act (WMPA)
Rhode Island	Temporary Disability Insurance (TDI) Temporary Caregiver Insurance (TCI)
Washington	Paid Family and Medical Leave (PFML)

Timing for new PFML programs

All are funded by both employer and employee contributions

	Contributions Begin	Benefits Begin
Maryland*	October 2024	January 2026
Delaware	January 2025	January 2026
Maine	January 2025	May 2026
Minnesota	January 2026	January 2026

All provide a private plan option

*Legislation introduced in Maryland would delay the start times to July 2025 and July 2026 for contributions and benefits, respectively.

Generally, private plans must:

- Be approved by the state
- Have benefits equivalent to, or more generous than, the state program
- Pay an application fee, and sometimes an annual fee

California PFL and SDI

Contribution and benefit snapshot



Family leave

8 weeks of paid leave in a 12-month period to care for a seriously ill family member, child bonding, or qualifying military exigency.



Disability leave

52 weeks of paid leave for employee's own nonwork-related disability.



Weekly benefit

60% or 70% of wages, depending on the greatest quarterly base period earnings above or below 1/3 of the state's average quarterly rate. (Rate increases to 90% in 2025.)

Weekly benefit max is \$1,620.



Funding

Employees pay 1.1% of wages (no wage cap).

Employers are not required to contribute.

Eligibility

- Employee must have earned at least \$300 subject to SDI withholding in the first 4 of the last 5 completed calendar quarters.
- Family member includes the employee's child, parent, parent-in-law, grandparent, grandchild, sibling, spouse or registered domestic partner.
- Job protection and continued health benefit rights provided by [California Family Rights Act](#) and [Pregnancy Disability Law](#) and [California Fair Employment and Housing Act](#).

Note: Benefits increase to replace 90% of low-wage workers' income starting in 2025.

Colorado FAMLI

Contribution and benefits snapshot

Payroll tax began January 1, 2023 | Benefits began Jan. 1, 2024



COLORADO
Family and Medical Leave
Insurance Program (FAMLI)
Department of Labor and Employment

12 weeks of paid leave

In a rolling 12-month period for any of the following:

Medical leave: For employee's own serious health condition.

Family leave: For a family member's serious health condition, to bond with a new child, to handle a military exigency, or for reasons related to domestic violence, sexual assault or abuse or stalking.

+4 weeks of paid medical leave

For complications related to pregnancy/childbirth.

\$1,100 max weekly benefit

Weekly wage replacement amount depends on the employee's average weekly wage relative to the state average, with lower earners receiving up to 90% of their average weekly wage.

0.9% of wages

- Payroll tax to fund the FAMLI program on eligible wages up to the Social Security taxable wage max.
- Employers can charge employees up to 50% of the premium.
- Employers with fewer than 10 employees (nationwide) are exempt from the contributions; employees still required to contribute 0.45% of wages.

Eligibility

- Employee must have earned at least \$2,500 in wages in 4 four of the last 5 completed quarters.
- Family member includes the employee's, spouse's or domestic partner's child, parent, stepparent, grandparent, grandchild, sibling, spouse, domestic partner, and any individual with a significant personal bond that is or is like a family relationship.
- Job protection and continued health benefits rights available after 180 days of employment.

Connecticut PL

Contribution and benefits snapshot



Payroll tax began Jan. 1, 2021 | Benefits began Jan. 1, 2022

12 weeks of paid leave

In a 12-month period for any of the following:

- Employee's serious health condition, or to donate an organ or bone marrow
- To care for a family member with a serious health condition
- To bond with a new child
- To handle a qualified military exigency
- To care for a family member who is a covered service member with a serious illness or injury
- Including 12 days for an employee to address matters related to family violence

+ 2 weeks of paid medical leave

For employee's pregnancy-related serious health condition.



Weekly benefit

A percentage of employee's average weekly wage up to 60 times the minimum wage.

Weekly benefit max is \$941.40.



Funding

Employees pay 0.5% of wages up to the Social Security wage max.

Employers are not required to contribute.

Eligibility

- Individual must be currently employed (or was employed in CT within the last 12 weeks) and have earned at least \$2,325 in wages in the highest-earning quarter in the first 4 of the last 5 completed calendar quarters.
- Family member includes spouse, son, daughter, parent, sibling, grandparent and grandchild, including by blood, marriage, adoption, foster care or *in loco parentis* relationships, and anyone with whom the employee has family-equivalent relationship.
- Job protection under [CT FMLA](#) and [Discriminatory Employment Practices law](#).

Note: CT FMLA provides military caregivers a one-time benefit of 26 weeks of job-protected leave in a 12-month period. If CT PL is exhausted before the protected military caregiver leave or safe leave is over, covered employees can take the remainder of the leave unpaid.

Delaware PL

Contribution and benefits snapshot

Payroll tax begins January 2025 | Benefits begin January 2026



12 weeks of paid leave in a 12-month period

For birth, adoption or foster care placement of the employee's child during the first year.

+6 weeks of paid leave in a 24-month period

For the employee's own serious health condition or to care for a family member with a serious health condition, or a military exigency.

12 weeks of paid leave

combined max in a 12-month period

\$900 max weekly benefit

Weekly wage replacement amount is 80% of the employee's average gross weekly wages for the 52 weeks prior to the claim.

0.8% of wages

- Payroll tax to fund DPL program on eligible wages up to the Social Security taxable wage max.
- Employers can charge employees up to 50% of the premium
 - Employers with between 10 and 24 employees in the state are only responsible for the parental leave premium (i.e., 0.16% of wages)
 - Employers with fewer than 10 employees in the state are exempt
- For 2025 and 2026, program premium costs are allocated:
 - 0.4% for medical leave
 - 0.32% for parental leave
 - 0.08% for family leave

Eligibility

- Employee must have at least 1,250 hours of employment in the 12 months before the leave begins.
- Family member includes spouse, son, daughter and parent, including by blood, marriage, adoption, foster care or *in loco parentis* relationships.
- Job protection and continued health benefit rights.

Hawaii TDI

Contribution and benefits snapshot



State of Hawaii

Disability Compensation Division



Disability leave

26 weeks of paid leave in a 52-week period for employee's own nonwork-related injury or sickness, including pregnancy.

There is no state plan in Hawaii. All covered employers must have an insured plan from an authorized insurance carrier or an approved self-insured plan.

Benefit administration. The Hawaii TDI law is administered by the Disability Compensation Division (DCD), a division of the Department of Labor and Industrial Relations.

- The DCD is responsible for appeals, hearings, cost review, vocational rehabilitation review, compliance, and program support.
- The TDI insurance carrier or the self-insured employer is responsible for day-to-day claim management.



Weekly benefit

58% of the employee's average weekly wage

Weekly benefit max is \$798.



Funding

Employees pay 0.5% of wages up to \$1,374.78 weekly (i.e., \$6.87 per week).

Employer pays the balance of the premium.

Eligibility

- Individual must be currently employed (or separated for less than 2 weeks), worked at least 20 hours/14 weeks, and have earned at least \$400 in the past 52 weeks.
- No job protection.

Maine PFML

Contribution and benefits snapshot

Payroll tax begins January 2025 | Benefits begin May 2026



12 weeks of paid leave

In a benefit year for medical leave (employee's own serious health condition) or family leave that includes:

- Bond with a new child
- Care for a family member with a serious health condition
- Handle a qualifying exigency for a military family member
- Safety reasons related to violence, assault, stalking or any other act resulting in a protective order
- Organ donation for human transplant
- Death or serious health condition of a military family member

Benefit max is 100% of the state average weekly wage

Weekly wage replacement amount depends on the employee's average weekly wage relative to the state average, with lower earners receiving up to 90% of their average weekly wage.

1.0% of wages

- Payroll tax to fund the PFML program on eligible wages up to the Social Security taxable wage max.
- Employers can charge employees up to 50% of the premium.
- Employers with fewer than 15 employees (within Maine) are exempt from contributions; employees are still required to contribute 0.5% of wages.

Eligibility

- Employee must have earnings at least 6 times the state average weekly wage in the most recently completed 4 quarters.
- Family member includes spouse, domestic partner, child, parent, sibling, grandparent, grandchild, and a designated individual with a significant personal bond.
- Job protection and continued health benefit rights available after 120 days of employment.

Maryland FAML I

Contribution and benefits snapshot



Payroll tax begins October 2024 | Benefits begin January 2026

Note: The Department of Labor is working with the General Assembly to shift the timeline so that contributions would begin July 2025 and benefits would begin July 2026.

12 weeks of paid leave

In a rolling 12-month period for the employee's own serious health condition, to care for a family member with a serious health condition, to bond with a new child, care for a service member who is next of kin and has a serious health condition caused by military service, and for a military exigency.

+12 weeks of paid leave

For child bonding or the employee's serious health condition if 12 weeks was already received during the same application year.

\$1,000 max weekly benefit

Weekly wage replacement amount depends on the employee's average weekly wage relative to the state average, with lower earners receiving up to 90% of their average weekly wage.

0.9% of wages

- Payroll tax to fund the FAML I system on eligible wages up to the Social Security taxable wage max.
- Employers can charge employees up to 50% of the premium.
- Employers with fewer than 15 employees (both within and out of state) are exempt from contributions; employees are still required to contribute 0.45% of wages.

Eligibility

- Employee must have 680 hours of employment in Maryland in the previous 12 months.
- Family member includes spouse or domestic partner, child, parent, sibling, grandparent and grandchild, including by blood, marriage, adoption, foster care or in loco parentis relationships.
- Job protection and continued health benefit rights except where it would create "substantial and grievous economy injury to the operations of the employer."

Massachusetts PFML

Contribution and benefits snapshot

Family leave

12 weeks of paid leave to care for family member with serious health condition, bond with new child or for qualifying military exigency.

Medical leave

20 weeks of paid leave for employee's own serious health condition.

Military caregiver leave

26 weeks of paid leave to care for a family member who is a covered service member with a serious illness or injury.

Combined max 26 weeks of paid leave in a 52-week period.

Eligibility

- Individuals must be currently employed (or separated for less than 26 weeks with no new employment), have earned at least \$5,700 during the last 4 completed calendar quarters and at least 30 times more than weekly PFML benefits.
- Family member includes the employee's parent, spouse, domestic partner, child (including foster, adopted or step-child or legal ward), grandchild, grandparent, and sibling; spouse's or domestic partner's child and parent; and anyone with whom employee has an in loco parentis relationship.
- Job protection and continued health benefit rights.

Department of Family and Medical Leave (DFML)



Weekly benefit

Depends on employee's average weekly wage relative to the state average, with lower earners receiving up to 80% of their average weekly wage.

Weekly benefit max is \$1,149.90.



Funding

Payroll tax of 0.88% of wages up to the Social Security taxable wage max.

- Family leave is 100% employee funded.
- Medical leave is 40% employee funded and 60% employer funded.

Employers with fewer than 25 employees in the state are exempt from the employer contribution.

Minnesota PL

Contribution and benefits snapshot



Payroll tax begins in January 2026 | Benefits begin in January 2026

12 weeks of paid medical leave

For employee's own serious health condition.

+12 weeks of paid family leave

To care for a family member with a serious health condition, to bond with a new child, to handle a qualifying exigency, or for reasons related to domestic abuse, sexual assault or stalking of the employee or a family member.

20 weeks of paid leave

combined max in a benefit year

Benefit max equals 100% of the state average weekly wage

Weekly wage replacement amount depends on the employee's average weekly wage relative to the state average weekly wage, with lower earners receiving up to 90% of their average weekly wage.

0.7% of wages

- Payroll tax to fund the MPL program on eligible wages up to the Social Security taxable wage max.
- Employers can charge employees (in Minnesota) up to 50% of the premium.
- Employers with fewer than 30 employees have a reduced premium contribution requirement and may be eligible for grants.

Eligibility

- Employee must have earned at least 5.3% of the state's average annual wage during the most recently completed 4 quarters.
- Family member includes the employee's parent, spouse or domestic partner, child, grandchild, grandparent and sibling; spouse's parent and grandparent; individual with whom "a relationship ... creates an expectation and reliance that the applicant care for the individual, whether or not the applicant and the individual reside together."
- Job protection and continued health benefit rights.

New Jersey FLI and TDI

Contribution and benefits snapshot

12 weeks of paid family and safe leave

- To care for a family member with a serious health condition
- To bond with a new child
- Including 20 days for an employee for or family member experiencing domestic or sexual violence*

26 weeks of paid disability leave

Employee's own nonwork-related disability or serious health condition.

Combined max 38 weeks of paid leave in a 52-week period.

*** If FLI is exhausted before the safe leave is over, covered employees can take the remainder of the leave unpaid.**

myLeaveBenefits.nj.gov



Weekly benefit

85% of employee's average weekly wage.
Weekly wage max is \$1055.



Funding

Temporary Disability Insurance (TDI)

- Employees pay 0% of wages in 2024.
- Employers pay the balance of plan costs.

Family Leave Insurance (FLI)

- Employees pay 0.09% of wages up to \$161,400.
- Employers are not required to contribute.

Eligibility

- Individuals must be currently employed (or separated for less than 2 weeks with no new employment), and worked at least 20 weeks earning at least \$283 weekly or earned a combined total of \$14,200 in the first 4 of the last 5 completed calendar quarters.
- Family member includes the employee's spouse or domestic partner, child (of any age), parent or person standing in loco parentis, parent-in-law, sibling, grandparent, grandchild, any blood relative, and anyone with a family-equivalent relationship.
- No job protection for disability leave; the [Family Leave Act](#) provides job protection and continued health benefit rights for family leave, and the [Security and Financial Empowerment Act](#) (SAFE Act) provides job protection for up to 20 days of safe leave.

New York PFL and DBL

Contributions and benefits snapshot



Paid Family Leave



Family leave

12 weeks of paid leave to care for family member with serious health condition, bond with new child, or for qualifying military exigency.



Disability leave

26 weeks of paid leave for employee's own nonwork-related disability.

Combined max 26 weeks of paid leave in a 52-week period.



Weekly benefit

DBL: 50% of employee's average weekly wage up to a max of \$170.

PFL: 67% of employee's average weekly wage up to a max of \$1,151.16.



Funding

DBL: Employees pay 0.5% of wages up to \$0.60 per week. Employers pay balance of cost.

PFL: Employees pay 0.373% of wages up to \$89,343.17. Employers are not required to contribute.

Eligibility

- Individuals must have worked 4 consecutive weeks to be eligible for DBL, and 26 consecutive weeks to be eligible for PFL
- Part-time employees are eligible for DBL after 24 workdays and employees working fewer than 20 hours per week are eligible for PFL after 175 workdays.
- Family member includes the employee's spouse or domestic partner, child, stepchild, parent, stepparent, parent-in-law, sibling, grandparent, and grandchild.
- No job protection for DBL; job protection and continued health benefit rights during PFL.

Oregon PL

Contribution and benefits snapshot



Payroll tax began January 2023 | Benefits began September 2023

12 weeks of paid leave

For employee's own serious health condition, to care for a family member with a serious health condition, to bond with a new child, or for reasons related to domestic violence, harassment, sexual assault, stalking or a bias crime against the employee or the employee's minor child or dependent.

+ 2 weeks of paid leave

For pregnancy- or childbirth-related disability or medical condition.

+ 4 weeks of unpaid leave

Job-protected leave to care for a sick or injured child, the employee's or a family member's serious health condition, child bonding, or the death of a family member for employees who have worked 180 days and at least 25 hours per week prior to the leave.

\$1,523.63 max weekly benefit

- Weekly wage replacement amount depends on the employee's average weekly wage relative to the state average weekly wage, with lower earners receiving up to 100% of their average weekly wage.
- Weekly benefits are capped at 120% of the state average weekly wage.

1% of wages

- Payroll tax to fund the PLO program on eligible wages up to \$168,600.
- Employers can charge employees up to 60% of premium.
- Employers with fewer than 25 employees (both within and out of state) are exempt from premium contributions; employees still required to contribute 0.6% of wages.

Eligibility

- Employee must have earned at least \$1,000 in wages in the first 4 of the last 5 completed quarters.
- Family member includes child, parent, spouse, domestic partner, grandparent, grandchild, sibling, and any individual related by blood or affinity.
- Job protection and continued health benefit rights available after 90 days of work for the same employer with at least 25 employees; job protection rights also apply under state [Family Leave Act](#) and [Military Family Leave Act](#) for workers of employers with at least 25 employees.

Puerto Rico Disability and Maternity Leaves

Contribution and benefits snapshot



SINOT disability leave

26 weeks of paid leave (in a 52-week period) for employee's own nonwork-related disability, including pregnancy.

SINOT also provides dismemberment benefits to employees and death benefits to employee's dependents.

Weekly benefit

65% of employee's average weekly wage in the first 4 of the last 5 consecutive calendar quarters, up to a max of \$113 (\$55 for agricultural workers).

Funding

Payroll tax of 0.6% of wages, up to a wage max of \$9,000 (shared equally by employers and employees).

Eligibility

Employees must have earned at least \$150 in the first 4 of the last 5 consecutive calendar quarters.

The SINOT funding and benefit amounts have not changed since 1972.



Working Mothers Protection Act

8 weeks of paid maternity leave for female employees

- 4 weeks prenatal and 4 weeks postnatal or
- 1 week prenatal and 7 weeks postnatal with medical certification showing ability to work close to due date
- + possible extension of paid leave for late births
- + **up to 12 weeks of unpaid leave** for postnatal complications

Paid adoption leave for female employees

- 8 weeks of paid leave for a child age 5 or younger and not in school
- 5 weeks of paid leave for a child age 6 or older

Weekly benefit

100% of average weekly wages in the previous 6 months.

Funding

Funded entirely by the employer.

Eligibility

Any female employed in any capacity.

Rhode Island TCI and TDI

Contribution and benefits snapshot



Family leave

6 weeks of paid leave to care for a seriously ill family member or to bond with a new child.



Disability leave

30 weeks of paid leave for employee's own nonwork-related disability.

Combined max 30 weeks of paid leave in 52-week period.



Weekly benefit

4.62% of employee's highest quarterly earnings in the first 4 of the last 5 completed calendar quarter.

Weekly benefit max is \$1,043.



Funding

Employees pay 1.2% of wages up to \$87,000.

Employers are not required to contribute.

Eligibility

- Individuals must have earned at least \$16,800 in the first 4 of the last 5 completed calendar quarters (alternative earnings test is available).
- Family member includes the employee's child, parent, parent-in-law, grandparent, and spouse or domestic partner.
- No job protection for TDI; job protection and continued health benefit rights TCI and under the [Rhode Island Parental and Family Medical Leave Act](#).

Washington PFML

Contribution and benefits snapshot



12 weeks of paid family leave

To care for a family member with a serious health condition, bond with a new child, handle a qualified military exigency, and for certain bereavement.

12 weeks of paid medical leave

For employee's own serious health condition.

Combined max 16 weeks of paid leave in 52-week period.

+ 2 weeks of paid medical leave

For employee's pregnancy-related disability.

Combined max 18 weeks of paid leave in 52-week period.

\$1,456 max weekly benefit

Weekly wage replacement amount depends on the employee's average weekly wage relative to the state average weekly wage, with lower earners receiving up to 90% of their average weekly wage.

0.74% of wages

- Payroll tax to fund the PFML program on eligible wages up to the Social Security taxable wage max.
 - Employers pay 0.21142% of wages.
 - Employees pay 0.52858% of wages.
- Employers with fewer than 50 employees in the state are exempt from premium contributions; employees still required to contribute.

Eligibility

- Employee must have worked at least 820 hours in the first 4 of the last 5 completed calendar quarters.
- Family member includes the employee's child, son-in-law, daughter-in-law, parent or person standing in loco parentis, spouse or domestic partner, sibling, grandchild, grandparent, and someone who expects to rely on the employee for care (regardless of whether that person lives with the employee).
- Job protection and continued health benefit rights for employees with at least 12 months and 1,250 hours of service with same employer that has at least 50 employees.

Washington, DC UPL

Contributions and benefits snapshot



12 weeks of paid leave

To care for a family member with a serious health condition, to bond with a new child, or to care for the employee's own serious health condition.



+ 2 weeks of paid leave

For prenatal medical care.



Weekly benefit

Amount depends on the employee's average weekly wage relative to the state average weekly wage, with lower earners receiving up to 90% of their average weekly wage.

Weekly benefit max is \$1,118.



Funding

Employers pay a 0.26% payroll tax (no wage cap).

Employees do not contribute.

Eligibility

- Individual must be currently employed and must have worked in the city for some or all of the 52 calendar weeks before the leave.
- Family member includes the employee's spouse or domestic partner, child, parent or person standing in loco parentis, sibling, grandchild, grandparent; spouse's or domestic partner's child and parent.
- Job protection and continued health benefit rights available under the [DC FMLA](#) for family leave; none for medical leave for the employee's own serious health condition.

2024 contribution amounts and benefit maximum

	TAXABLE WAGE BASE		CONTRIBUTION RATE (% OF WAGES TO MAX)		MAXIMUM WEEKLY BENEFIT	
	2024	2023	2024	2023	2024	2023
California	No cap	\$153,164	1.1%	0.9%	\$1,620	\$1,620
Colorado	\$168,600	\$160,200	0.9%	0.9%	\$1,100	NA
Connecticut	\$168,600	\$160,200	0.5%	0.5%	\$941.40	\$840 Jan - May \$900 June - Dec.
Hawaii	\$1,374.78 (weekly)	\$1,318.48 (weekly)	0.5%	0.5%	\$798	\$765
Maryland	\$168,600	NA	0.90%	NA	\$1,000	NA
Massachusetts	\$168,600	\$160,200	0.88%	0.63%	\$1,149.90	\$1,129.82
New Jersey	\$161,400	\$156,800	TDI 0.0% FLI 0.09%	TDI 0.0% FLI 0.06%	\$1,055	\$1,025
New York	DBL NA PFL \$89,343.17	DBL NA PFL \$87,787	DBL 0.5% (max \$0.60/week) PFL 0.373%	DBL 0.5% (max \$0.60/week) PFL 0.455%	DBL \$170 PFL \$1,151.16	DBL \$170 PFL \$1,131.08
Oregon	\$168,600	\$132,900	1%	1%	\$1,523.63	\$1,523.63 (Sept. 2023)
Rhode Island	\$87,000	\$84,000	1.2%	1.1%	\$1,043 Jan.-June TBD- July-Dec.	\$1,007 Jan. - June \$1,043 July - Dec.
Washington	\$168,600	\$160,200	0.74%	0.8%	\$1,456	\$1,427
Washington, DC	No cap	No cap	0.26% - Jan.-June TBD – July-Dec.	0.26%	\$1,118 Jan – Sept. Oct. – Dec. TBD	\$1,049 Jan – Sept. \$1,118 Oct. – Dec.

Voluntary paid family leave

National overview

State	Program / incentive	State	Program / incentive
Alabama	Paid family leave insurance (group or voluntary employee), first effective August 1, 2023	Tennessee	Group family leave insurance, for policy years beginning on or after Jan. 1, 2024
Arkansas	Group family leave insurance, for policy years beginning on or after Jan. 1, 2023	Tennessee	Tax credit available for 2024 and 2025
Florida	Group family leave insurance, for policy years beginning on or after Jan. 1, 2023	Texas	Group family leave insurance, for policy years beginning on or after Jan. 1, 2024
Michigan	Tax credit available, beginning in 2023 (unfunded)	Vermont	State PFML program; voluntary employer participation began Jan. 1, 2024; The Hartford is insurance partner
New Hampshire	State PFML program; voluntary employer participation began in 2023; MetLife is insurance partner	Virginia	Group family leave insurance, for policy years beginning on or after Jan. 1, 2022

State programs

New Hampshire and **Vermont** created paid family and medical leave programs for state employees in which private employers can voluntarily participate beginning in 2023 and 2024, respectively.

Group insurance products

In **Alabama, Arkansas, Florida, Tennessee, Texas** and **Virginia**, employers can purchase state-regulated policies.

Carriers can offer family leave insurance to cover an employee's income loss (or portion thereof) generally due to:

- birth, adoption or foster placement of a child
- a family member's serious health condition
- a family member's military exigency.

Tax credits

- **Michigan's** employer tax credit applies to paid parental and adoption leave, up to \$4,000 per employee.
- **Tennessee's** temporary employer tax credit equals federal tax credit under IRC §45S, but only with respect for qualifying employees in Tennessee.



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