



Paid Family Leave Highlights

Employee Benefits 2022

EB Compliance



2022 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 1.1% of the first \$145,600 of annual wages; maximum employee contribution of \$1,601.60 (SDI contribution funds PFL)	60%-70% of wages (depending on income) Minimum benefit: \$50 Maximum benefit: \$1,540; San Francisco employers may be required supplement wages under the San Francisco Paid Parental Leave Ordinance up to \$2,567 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.	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 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 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 to be forthcoming

2022 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
Connecticut (taxation effective 1/1/2021; leaves commencing 1/1/2022)	Paid Family and Medical Leave	Private employers (except nonpublic elementary and secondary schools) with one or more employee. Employers with private plans meeting program requirements may apply for an exemption.	None, funded entirely through employee contributions	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	.5% of pay capped at Social Security contribution limit.	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	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.	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.	Job protection under CT FMLA and continued health benefits under FMLA if applies. Certain retaliation protections available under the law.	Failure to withhold and pay payroll tax will result in collections and interest on unpaid amount	Employer must provide written notice at time of hiring and annually thereafter to each employee
New Hampshire Leaves effective January 1, 2023	Granite State Paid Family Leave Plan	Required for state employers; optional for private employers with more than 50 employees; individuals can opt in	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 providers	All state employees;	A per employee premium will be set.	60% of average weekly wage capped at the SS taxable wage maximum	6 weeks per year with no minimum requirement. A waiting period or elimination period may be imposed.	Birth of a child, placement of a child for adoption or fostering, serious health condition of a family member or any qualifying military exigency	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.	Unknown at this time	Unknown at this time.

2022 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
<p>Massachusetts (taxation effective 7/1/2019; leaves commencing 1/1/2021 for all except care for a family member which begins 7/1/2021)</p>	<p>MA Family and Medical Leave</p>	<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>.68% (.56% for medical leave and .12% 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 .336%) for medical leave, 0% for family leave.</p> <p>Employers with fewer than 25 employees are not required to contribute.</p>	<p>Employees who have earned at least \$5,400 during the last 4 completed calendar quarters and 30 times the weekly benefit amount eligible to collect. May include 1099 employees.</p>	<p>.68% of employee's wages split between employer and employee. EE pays up to 40% of medical leave (or .224%) and 100% of family leave (or .12%)</p>	<p>80% of worker's average weekly wage capped at weekly benefit maximum of 64% of State Average Weekly wage or \$1,084.31/week for 2022.</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>

2022 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
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 \$220 or more per week, or at least \$11,000 in the past 12 months	Effective 1/1/2022 .14% of taxable wage base capped at \$151,900; maximum yearly deduction is \$212.66	85% of average weekly wage capped at \$993 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 weeks eligible after 26 weeks of employment; part-time employees who work less than 20 hours per week eligible after working 175 days	.511% of employees gross wage. Maximum annual contribution is \$423.71	67% of employee's average weekly maximum benefit \$1,068.36; minimum benefit \$100 for 2022	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

2022 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
<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>Percentage of employee's pay capped at SS contribution and benefit base, split between employer and employee. Employers pay 40%. Employers with fewer than 25 employees working in OR 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>Percentage of employee's pay capped at SS contribution and benefit base, split between employer and employee. Employees pay 60% of the determined contribution rate</p>	<p>100% of workers average weekly wage capped at 120% of statewide average weekly wage (approximately \$1,254/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>Notifications to be determined.</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 \$13,800 in base period wages or \$2,300-in one of the base period quarters and have total base period earnings of at least \$4,600</p>	<p>1.3% of the first \$74,000 ; maximum employee contribution: \$962 (Effective July 1, 2021-June 30, 2022)</p>	<p>4.62% of highest quarter wages in base period; maximum \$978 weekly; with up to 5 dependents - maximum \$1,603 weekly; minimum weekly benefit \$107; 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>

2022 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
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	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 \$1,009; will be adjusted October 2021	8 weeks to bond with a child within one year of birth, adoption or foster care placement; 6 weeks to care for an ill family member; 6 weeks for employee's own serious health condition; pregnant women eligible for 2 weeks prenatal +8 weeks bonding	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.
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	.6% of total wages of covered employee capped at Social Security cap; employers with 50 or more employees in WA required to pay 26.78% 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	.6% of total wages of covered employees capped at the Social Security cap, split between employer and employee. Employees pays 73.22% of the .6%. 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 \$1,327/week effective January 1, 2022	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



License #0H55918 Newfront Disclaimer: The information provided is of a general nature and an educational resource. It is not intended to provide advice or address the situation of any particular individual or entity.

Any recipient shall be responsible for the use to which it puts this document. Newfront shall have no liability for the information provided. While care has been taken to produce this document, Newfront does not warrant, represent or guarantee the completeness, accuracy, adequacy or fitness with respect to the information contained in this document. The information provided does not reflect new circumstances or additional regulatory and legal changes. The issues addressed may have legal or financial implications, and we recommend you speak to your legal and financial advisors before acting on any of the information provided.