

EMPLOYEE BENEFITS 2024

Paid Family Leave Highlights



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2024 Paid Family Leave Highlights

State	Alabama	Arkansas	California	Colorado
Type of Law	Voluntary insurance product	Voluntary insurance product	Statutory	Statutory
Name of Law	HB 141 – Paid Family Leave Income Replacement and Benefits Act Policies available for purchase by employers or employees effective August 1, 2023	SB111 Approved 2/17/2023; Carriers may begin filing their non-statutory PFL product August 1, 2023	Paid Family Leave	Proposition 118 – Paid Family & Medical Leave Insurance (FAMLI) program Taxation 1/1/2023 Leaves begin 1/1/2024
Eligible Employers	Any employer wishing to purchase a voluntary insurance product	Any employer wishing to purchase a voluntary insurance product	Employers with one or more employees in California	Non-federal government employers with one or more employees
Employer Contributions	Employer can purchase either a rider or standalone product from disability insurers. Premiums set by insurer.	Employers can purchase an insurance product or a rider to a policy from accident and health or life insurers. Premiums set by insurers	None, funded entirely through employee contributions	Employers pay .45% of employee wages capped at Social Security wage base. Employers can choose to pay up to 100% of the premium and decrease employee share. Employers with less than 10 employees total (including employees who work outside of Colorado) are exempt from contributing 50% (.45%) of the premium contribution.



2024 Paid Family Leave Highlights

State	Alabama	Arkansas	California	Colorado
Eligible Employees	Employees are able to purchase a Paid Family Leave Policy directly from the insurance carrier	Only available as an employer purchased product.	Employees covered by SDI and who have earned at least \$300 in the base period	Earned at least \$2,500 in wages during the first four of the last five quarters subject to premiums during the base period
Employee Contributions	Premium for employee purchased product will be set by insurer	none	Not more than 1.1% of the first of annual wages; wage cap removed 1/1/2024 (SDI contribution funds PFL)	Employees pay .45% of wages capped at the Social Security wage base.
Benefit	Insurance carrier will determine the amount of the wage replacement benefit available	Insurance carrier will determine the amount of the wage replacement benefit available	60%-70% of wages (depending on income); Minimum benefit: \$50; Maximum benefit: \$1,620 (1/1/2024); San Francisco employers may be required supplement wages under the San Francisco Paid Parental Leave Ordinance up to \$2,700 wage cap	90% of worker's average weekly wage. Maximum benefit 90% of State Average Weekly wage capped at \$1,100 for leaves beginning before January 1, 2025.
Amount of Leave	Insurance carrier will determine the amount of leave available, but it must be a minimum of two weeks within a 52-week period.	Insurance carriers will set the amount of leave available.	8 weeks in a 12- month period	Up to 12 weeks in a 12-month period; up to 4 additional weeks for serious health condition related to pregnancy or childbirth complications



2024 Paid Family Leave Highlights

State	Alabama	Arkansas	California	Colorado
Reason for Leave	<ul style="list-style-type: none"> Care of seriously ill family member (child, parent, spouse or any other individual defined as family in the insurance policy, Bond with a newly born child, a newly adopted child or foster care placement, Qualifying exigency, care for a family service member injured in the line of duty Other events as specified in the policy 	<ul style="list-style-type: none"> Birth of a child, adoption, or foster care placement, Serious health condition of family member, Military events 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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
Job Protection and Benefits Continuation	None through the policy, other laws may provide protection.	None through the policy, other laws may provide protection.	None through PFL; other laws may provide protection.	If employed with employer at least 180 days prior to leave, entitled to be restored to current position, and benefits continued.



2024 Paid Family Leave Highlights

State	Alabama	Arkansas	California	Colorado
Private Plans	Voluntary insurance product purchased by employer or employee	Voluntary insurance product purchased by employer	Employers are able to set up a Voluntary Disability Plan Voluntary Plan - EDD - CA.gov	Employers with private plans meeting program requirements may opt out. See private plan regulations
Penalties	None	None	Penalties apply to failure to withhold and report payroll tax and fraudulent claims; either flat dollar amount or percentage depending on reason for penalty	Maximum fine of \$500 per violation
Notification Requirements	None	None	Employers must post a Notice to Employees in a prominent place. Employers must provide a copy of the Paid Family Leave pamphlet as appropriate	Employers will need to post a program notice in a prominent place at their worksite and must provide a program notice to employees on hire, and on learning of need for PFMLI absence. Notices are provided in the FAMLI employer toolkit

2024 Paid Family Leave Highlights

State	Connecticut	Delaware	Florida	Maine
Type of Law	Statutory	Statutory	Voluntary Insurance Product	Statutory
Name of Law	Paid Family and Medical Leave Leaves commenced 1/1/2022	Family and Medical Leave Insurance Delaware Paid Leave Taxation effective 1/1/2025 Leaves commence 1/1/2026	HB 721	LD 1964 Maine Paid Family Medical Leave Website Taxation begins 1/1/2025 Leaves commence 5/1/2026
Eligible Employers	Private employers (except nonpublic elementary and secondary schools) with one or more employee.	9 or fewer employees: exempt 10 – 24 employees: parental leave only; 25 or more employees: parental, family care giving and medical leave.	Voluntary insurance product purchased by employer	Non-federal government employers with one or more employees, including state, city and public employers
Employer Contributions	None, funded entirely through employee contributions	Employers must pay 50% of the required contributions, Parental: .16% (.32% total), Family: .2% (.4% total), and Medical: .04% (.08% total)	Employer can purchase a policy to provide income replacement	Employers with 15 or more employees will contribute 50% (.5%) of the 1% payroll tax up to the Social Security wage base. Employers with fewer than 15 employees will only remit the required payroll tax (.5%) paid by employees



2024 Paid Family Leave Highlights

State	Connecticut	Delaware	Florida	Maine
Eligible Employees	CT residents employed 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	Employees employed for at least 12 months with current employer and with at least 1,250 hours of service during the previous 12-month period and who work 60% of the time in DE	Employees whose employer has purchased paid family leave insurance product	Earned at least 6 times the state AWW (approximately \$6,200) in wages subject to premiums during the base period
Employee Contributions	.5% of pay capped at Social Security contribution limit. Maximum 2024 deduction \$843	Employees must pay 50% of the required contributions, Parental: .16% (.32% total), Family: .2% (.4% total), and Medical: .04% (.08% total)	none	Employees pay .5% of wages up to the Social Security wage base
Benefit	95% of worker's average weekly wage. Weekly benefit capped at 60 times minimum wage, to a maximum of \$941.40 (2024)	80% of employee's average weekly wage with a maximum of \$900 and minimum of \$100 in 2026 and 2027	Determined by insurer under the policy	90% of worker's average weekly wage that don't exceed 50% of the state's AWW plus 66% of wages that exceed 50% but less than 100% of the state's AWW
Amount of Leave	12 weeks in a 12-month period; no waiting period; 2 additional weeks for incapacity due to pregnancy; 26 weeks for qualifying exigency (only 12 weeks paid); Up to 12 days if impacted by family violence.	12 weeks per year for care of a new child 6 weeks every 24 months for care of a family member 6 weeks every 24 months for employee's own serious health condition 6 weeks every 24 months for military events Maximum 12 weeks total per year	Determined by the policy but must be a minimum of 2 weeks during a period of 52 weeks.	Up to 12 weeks in a 12-month period; up to 16 weeks for pregnancy and family leave combined



2024 Paid Family Leave Highlights

State	Connecticut	Delaware	Florida	Maine
Reason for Leave	<ul style="list-style-type: none"> • 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; • family violence; • Service member related events 	<ul style="list-style-type: none"> • Birth, adoption, foster care during the first year • Care of a family member with a serious health condition • Employee's own serious health condition • Qualifying exigency 	<ul style="list-style-type: none"> • Birth, adoption, placement for adoption or foster care; • care of a family member, defined as child, spouse, parent or other person defined as a family member in the policy, with a serious health condition • Service member related events 	<ul style="list-style-type: none"> • Bonding during the first year after the child's birth, adoption, or foster care placement; • serious health condition of a family member (expanded definition of a family member including person with whom there is a significant personal bond), • qualifying exigency, caring for a family member who is a covered service member, • safe leave, • serious health condition of the employee after a seven-day waiting period
Job Protection and Benefits Continuation	No job protection under CT Paid Leave. Job protection under CT FMLA and continued health benefits under FMLA if applies. Certain retaliation protections available under the law.	Employees returning from leave must be restored to same or equivalent position and health benefits must be maintained during the leave with employees continuing to pay their share of the cost.	None through the policy, other laws may provide protection.	If employed with employer at least 120 days prior to leave, entitled to be restored to current position, and benefits continued while on leave.



2024 Paid Family Leave Highlights

State	Connecticut	Delaware	Florida	Maine
Private Plans	Employers with private plans meeting program requirements may apply for an exemption.	Employers may opt out of the program if their paid leave program offers comparable terms and meets the stated requirements. See website	Voluntary insurance product purchased by employer	Private plans allowed. Employers with private plans meeting program requirements may opt out. More information to come
Penalties	Failure to withhold and pay payroll tax will result in collections and interest on unpaid amount	Civil penalties of between \$1,000 and \$5,000 for failure to comply, or for discharging or discriminating against an employee who has filed a complaint.	None	Penalty of \$100 per violation for private plan violations; Penalty of \$150 per employee for failure to comply with notice requirements 1% of payroll for failure to make premium contributions
Notification Requirements	Employer must provide written notice at time of hiring and annually thereafter to each employee	Upon hire, when an employee requests leave and when an employer knows the leave may be for a qualifying event. Notice must be posted conspicuously in the place of business. Template notice expected to be provided	None	Employers must provide written notice to each employee of their rights and duties under the bill at the time of hire, and when the employee requests leave. Employers must maintain a poster in a conspicuous place in English, Spanish, and any alternate language spoken by at least 3 or more employees (if the alternate poster is provided by the department)



2024 Paid Family Leave Highlights

State	Maryland	Massachusetts	Minnesota	New Hampshire
Type of Law	Statutory	Statutory	Statutory	Voluntary Insurance Product
Name of Law	Family and Medical Leave Insurance (FAMLI) FAMLI website Taxation effective 10/1/2023 Leaves commence 1/1/2025	MA Family and Medical Leave	HF2 Paid Family and Medical Leave Website Taxation and Benefits begin 1/1/2026	Granite State Paid Family Leave Plan Paid Family Medical Leave Website
Eligible Employers	Employers with one or more employees in the state of Maryland.	Employers with one or more employees.	Employer with at least one employee including public employers (state, city, county, municipal agencies). A self-employed individual can opt in and be approved.	Required for state employers; optional for private employers; employers of any size and individual participants can opt in
Employer Contributions	Employers with 15 or more employees will be required to contribute 50% of .9% (.45%) up to the Social Security wage base. Employers with fewer than 15 employees are not required to contribute.	Employers with 25+ employees pay .42% for medical leave up to the Social Security wage base, 0% for family leave in 2024 Employers with fewer than 25 employees are not required to contribute.	Employers will contribute 50% of the required 0.7% (.35%) of taxable wages capped at 1.2% of the wages up to the Social Security taxable wage base.	Employers are able to pay the entire premium, partial premium, or none of the premium; employers who opt in will contract directly with the chosen leave provider (currently MetLfe)



2024 Paid Family Leave Highlights

State	Maryland	Massachusetts	Minnesota	New Hampshire
Eligible Employees	Employees who have worked at least 680 hours in the 12-month period immediately preceding the date on which leave is to begin	Employees who have earned at least \$6,300 during the last 4 completed calendar quarters and 30 times the weekly benefit amount eligible to collect. May include 1099 employees	Part-time and full-time employees who have earned more than 5.3% of the state average annual wage (approximately \$3,500 based on current average annual wage). Employees will need to either work in Minnesota 50% of the time or live in Minnesota 50% of the time.	All state employees; If the non-state employer does not opt in, the employee can choose to purchase a policy directly from the state insurance partner, MetLife
Employee Contributions	Employees required to contribute .45% of wages up to the Social Security wage base	Employees pay .28% of medical leave and .18% of family leave up to the Social Security wage base in 2024	Employees contribute 50% of the required 0.7% (.35%) of taxable wages capped at 1.2% of the wages up to the Social Security taxable wage base.	A per employee premium will be set of no more than \$5/week.
Benefit	Percentage based on a formula of wages under and over the state average weekly wage, capped a maximum of \$1,000 and a minimum of \$50.	Percentage based on a formula of wages capped at \$1,149.90/week for 2024. Employees able to use paid leave (sick time, vacation, PTO) to supplement PFML benefits up to the employee's individual average weekly wage	90% of wages that do not exceed 50% of the state's AWW; plus 66% of wages that exceed 50% but are less than 100% of the state's AWW; plus 55% of wages that exceed 100% of the state's AWW	60% of average weekly wage capped at the SS taxable wage maximum



2024 Paid Family Leave Highlights

State	Maryland	Massachusetts	Minnesota	New Hampshire
Amount of Leave	Up to 12 weeks paid leave; employees may be eligible for an additional 12 weeks paid leave if leave is for both the serious health condition of the employee and baby bonding.	7-day unpaid waiting period unless sick, vacation or PTO unavailable; 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	Up to 12 weeks of paid leave, either family or medical, in an application year (defined as a rolling 12-month period). Employees may take up to 20 weeks for any combined reasons within the application year.	6 weeks per year with no minimum requirement. (A 12-week option is available for purchase also.)
Reason for Leave	<ul style="list-style-type: none"> • Serious health condition of employee; • Care of seriously ill family member (spouse, child, parent, legal guardian, in loco parentis individuals, grandchild, grandparent & siblings); • Bond with a newly born child, or a newly adopted child or foster care or kinship care placement; • Service member related events 	<ul style="list-style-type: none"> • 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 within the first 12 months; • Service member related events 	<ul style="list-style-type: none"> • Bonding during the first 12 months after the birth, adoption or placement for adoption or foster care, • The serious health condition of a family member (expanded definition of family member including any individual selected by the incapacitated person), • Attending a qualifying exigency, or caring for a family member who is a covered service member • Safe leave • The serious health condition of the employee including pregnancy related medical care 	<ul style="list-style-type: none"> • Birth of a child, placement of a child for adoption or fostering, • Serious health condition of a family member • Serious health condition of the employee, • Any qualifying military exigency • Care for an injured service member



2024 Paid Family Leave Highlights

State	Maryland	Massachusetts	Minnesota	New Hampshire
Job Protection and Benefits Continuation	Employees have limited protections for job restoration. Health benefits must be continued as if active	Employee must be restored to prior or equivalent position; health benefits continued	Employers must continue all group insurance benefits as if the employee is active; and employee restored to the same or equivalent position if the employee has had at least 90 days of service with the employer.	Employers with 50 or more employees who opt in are required to restore employees to same or equivalent position and continue health benefits under the same conditions as active employees.
Private Plans	Private plans will be allowed	Employers with private plans meeting program requirements may apply for an exemption from the state program.	Employers may substitute a plan that meets or exceeds the requirements of the state plan. Employers who implement a private plan will be required to contribute to the state revenue fund as follows: <ul style="list-style-type: none"> private plan for family leave only: 0.4% of covered wages, 50% of which can be charged to employees. private plan for medical leave only: 0.3% of covered wages, 50% of which can be charged to employees. 	Non-state employees and employers can purchase private plans

2024 Paid Family Leave Highlights

State	Maryland	Massachusetts	Minnesota	New Hampshire
Penalties	Civil penalties of up to \$1,000 for willful false statements or failure to report a material fact. Assessment of up to 2 times contributions withheld plus interest for failure to pay contributions.	Penalties of \$50/employee and \$300 civil penalty for failure to provide notice	Failure to comply with the notice requirements: civil penalty of \$50- \$300 per employee. Retaliation and interference range from \$1,000 - \$10,000 per violation. Late quarterly reports: late fee of \$10 per employee with a \$250 minimum. Noncompliant private plans: subject to a penalty of \$1,000 for the first violation and up to \$2,000 for each subsequent violation.	None
Notification Requirements	Employers will need to provide a written notice to employees at the time of hire and annually thereafter. Standard notices will be developed by the Maryland Department of Labor	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. Employer notice for a workforce with 25 or more employees Employer notice for a workforce with fewer than 25 covered individuals	Employers must maintain a poster in English, and in any language that is the first language spoken by at least 5 or more employees. Employers will also need to provide employees with a detailed notice within 30 days of employment or premium collection. Employees will need to provide an acknowledgement of receipt. Employers are required to include the PFML deductions on the employee's earning statements.	None



2024 Paid Family Leave Highlights

State	New Jersey	New York	Oregon	Rhode Island
Type of Law	Statutory	Statutory	Statutory	Statutory
Name of Law	Family Leave Insurance	New York Paid Family Leave	Oregon Paid Family and Medical Leave Taxation began January 1, 2023 Leaves began September 3, 2023	Temporary Caregiver Insurance
Eligible Employers	All private and governmental employers subject to New Jersey Unemployment Compensation Law	Most private employers with one or more employees working in the state of New York	Employers with one or more employees working in the state of Oregon.	Employers of one or more employees in the State of Rhode Island who earn more than \$1,000 per calendar quarter
Employer Contributions	None, funded entirely through employee contributions	None, funded entirely through employee contributions	1% of employee's pay capped at \$132,900, split between employer and employee. Employers pay 40%. (Maximum \$531.60 in 2023/2024) Employers with fewer than 25 employees throughout the US are not obligated to pay employer portion.	None, funded entirely through employee contributions



2024 Paid Family Leave Highlights

State	New Jersey	New York	Oregon	Rhode Island
Eligible Employees	Employees who have worked at least 20 weeks earning \$283 or more per week, or at least \$14,200 in the past 12 months	Full time employees who work 20 or more hours per week eligible after 26 weeks of employment; part-time employees who work less than 20 hours per week eligible after working 175 days	Employees who have earned at least \$1,000 during the base year	Earned at least \$15,600 in base period wages or \$2,600 in one of the base period quarters and have total base period earnings of at least \$5,200
Employee Contributions	Effective 1/1/2024 .09% of taxable wage base capped at \$161,400; maximum yearly deduction is \$145.26	.373% of employees gross wage. Maximum annual contribution is \$333.25 for 2024	1% of employee's pay capped at \$132,900 split between employer and employee. Employees pay 60% of the contribution rate in 2023/2024 (Maximum \$797.60)	1.1% of the first \$84,000; maximum employee contribution: \$896.50 (Effective July 1, 2023-June 30, 2024)
Benefit	85% of average weekly wage capped at \$1,055 per week in 2024	67% of employee's average weekly maximum benefit \$1,151.16; minimum benefit \$100 for 2024	100% of workers average weekly wage capped at 120% of statewide average weekly wage: \$1,523.63/week maximum \$63.48 minimum for 2023/2024	4.62% of highest quarter wages in base period; maximum \$1,043 weekly; with up to 5 dependents - maximum \$1,408 weekly; minimum weekly benefit \$121; no waiting period but must be out of work for 7 consecutive days to collect payment.
Amount of Leave	12 weeks in a 12-month period or 8 weeks in a 12-month period if taken intermittently.	12 weeks - no waiting period	12 weeks of paid leave in a 12-month period with two additional weeks for pregnancy, childbirth, or related circumstances	6 weeks



2024 Paid Family Leave Highlights

State	New Jersey	New York	Oregon	Rhode Island
Reason for Leave	<ul style="list-style-type: none"> 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" 	<ul style="list-style-type: none"> 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, domestic partner, siblings Military family support when a family member is deployed abroad 	<ul style="list-style-type: none"> Bonding with a child within one year of birth, adoption or foster care placement, Care for a family member (expanded family definition including 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. 	<ul style="list-style-type: none"> Care for a seriously ill child, parent, spouse, domestic partner, parent-in-law or grandparent Bond with a newborn child, adopted child or foster child during the first 12 months
Job Protection and Benefits Continuation	None through Family Care Leave; other laws may provide protection.	Job protected and entitled to be returned to same or comparable job. Benefits continued as if active employee	Job protected and entitled to be returned to same or comparable job; Benefits continued as if active employee Employers with fewer than 25 employees must protect jobs for employees who have worked at least 90 days and the employee's position still exists.	None through Temporary Caregiver Insurance; other laws may provide protection



2024 Paid Family Leave Highlights

State	New Jersey	New York	Oregon	Rhode Island
Private Plans	Private plans are available and must be approved by the Division of Temporary Disability and Family Leave	Generally as a rider to the New York State statutory disability policy; can be self-insured as well	Employers can implement an equivalent plan that is equal to or better than the state plan	Not available
Penalties	\$250 for first offense and \$500 for subsequent offenses. Willful violations carry penalties between \$100-\$1,000 and up to 90 days in prison	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 - \$2,500 per violation.	Up to \$1,000 per occurrence for denial of leave, discrimination or retaliation.	Penalties for failure to submit timely contribution reports of \$10/report and 10% of amount due; \$25 for delinquent wage reports
Notification Requirements	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	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 Model notice Employee Noted of PFL Deductions for 2024 Statement of Rights for PFL	Employers are required to post a poster. The employer tool kit provides brochures and fact sheets that an employer can provide to employees.	Display the required poster and provide to remote workers

2024 Paid Family Leave Highlights

State	Tennessee	Texas	Vermont	Virginia
Type of Law	Voluntary insurance product	Voluntary insurance product	Statutory for Vermont State employees, voluntary insurance product for employers and individual employees	Voluntary insurance product
Name of Law	SB454 Carriers may begin filing their non-statutory PFL insurance products January 1, 2024	HB1996 Law was effective 9/1/2023	Vermont Family and Medical Leave Insurance	SB 1
Eligible Employers	Any employer who purchases an insurance product through the authorized carriers	Any employer who purchases an insurance product through the authorized carriers	Required for state employers effective 7/1/2023 optional for private employer; employers of any size can opt in 7/1/2024 and individual participants can opt in 7/1/2025	Any employer who purchases a policy from authorized carriers
Employer Contributions	Employers purchase the policy	Employers purchase the policy	Employers purchase the policy	Employers purchase the policy

2024 Paid Family Leave Highlights

State	Tennessee	Texas	Vermont	Virginia
Eligible Employees	Employees of employers who purchase policies	Employees of employers who purchase policies	All state employees; if the private employer does not opt in, the employee can choose to purchase a policy directly from The Hartford effective July 1, 2025	Employees of employers who purchase an insured leave product
Employee Contributions	Most likely none	Most likely none	A per employee premium will be set for employees purchasing individual policies	Most likely none
Benefit	Percentage of wage replacement set by insurance carriers	Percentage of wage replacement set by insurance carriers	60% of average weekly wage capped at the SS taxable wage maximum	Percentage of wage replacement set by insurance carriers
Amount of Leave	Carriers are able to determine the length of leave available	May not be less than 2 weeks in a 52-week period	At least 6 weeks per year combined for all reasons	Determined under the policy purchased

2024 Paid Family Leave Highlights

State	Tennessee	Texas	Vermont	Virginia
Reason for Leave	<ul style="list-style-type: none"> • Birth, adoption, placement of a child for foster care • Care of a family member with a serious health condition, • The status of a family member of the employee who is a service member on active duty or who has been notified of an impending order to active duty. 	<ul style="list-style-type: none"> • Care for a family member with a serious health condition, • Bond with a child within the first 12 months of birth, adoption, placement for adoption, foster care, • Address a qualifying exigency, • Care for a family member injured in the line of duty • Other family leave as described in the policy 	<ul style="list-style-type: none"> • Bonding with a newborn child, placement of a child for adoption or fostering, • Care of a family member with a serious health condition, • Any qualifying military exigency • Military caregiver leave • Employee's own serious health condition 	<ul style="list-style-type: none"> • Birth or adoption of a child by the employee, placement of a child for foster care • Care of a family member of who has a serious health condition • Serious health condition of employee • Caring for a covered service member • Qualifying exigency
Job Protection and Benefits Continuation	None	None	None	None
Private Plans	Voluntary private insurance plan	Voluntary private insurance plan	Voluntary private insurance plan purchased by employers (7/1/2024) or employees (as of 7/1/2025)	Voluntary private insurance plan
Penalties	None	None	None	None
Notification Requirements	None	none	None	none



2024 Paid Family Leave Highlights

State	Washington DC	Washington
Type of Law	Statutory	Statutory
Name of Law	District of Columbia Paid Family Leave (Universal Paid Leave)	Paid Family and Medical Leave
Eligible Employers	Private employers with one or more employees who work in DC, and are required to pay unemployment insurance	Employers with one or more employees who work in the state of Washington
Employer Contributions	.26% of total wages of each covered employee;	.74% of total wages of covered employee capped at Social Security wage base; employers with 50 or more employees required to pay 28.57% (.211) of premium in 2024. Employers with less than 50 employees exempt from paying employer portion but can choose to do so.

2024 Paid Family Leave Highlights

State	Washington DC	Washington
Eligible Employees	Employee who spends more than 50% time working in DC with earned income during at least one of the past five completed quarters immediately preceding the leave.	Employees who work 820 or more hours in the first 4 of the last 5 calendar quarters in the state of Washington
Employee Contributions	none	.74% of total wages of covered employees capped at the Social Security wage base, split between employer and employee. Employees pays 71.43% (.528%) of the .74% in 2024.
Benefit	Sliding scale based on employee's income up to 90% of average weekly wage capped at \$1,118	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 \$1,456/week effective January 1, 2024
Amount of Leave	12 weeks to bond with a child, care for an ill family member; for employee's own serious health condition; 2 weeks prenatal maximum of 14 weeks prenatal + bonding	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 medical leave following birth, bonding leave or military exigency; up to 16 weeks combined medical and family leave



2024 Paid Family Leave Highlights

State	Washington DC	Washington
Reason for Leave	<ul style="list-style-type: none"> • Bonding within 1 year of birth, adoption and foster care placement or legal assumption of parental responsibility; • Serious health condition of a family member (child, parent, parent-in-law, spouse, grandparent, sibling, or registered domestic partner) • Employee's own serious health condition • Prenatal leave 	<ul style="list-style-type: none"> • 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. • Loss of a child • Serious health condition of employee
Job Protection and Benefits Continuation	None through Family Leave; other laws may provide protection	Protected if company has 50 employees in WA and employee has worked 1,250 hours in the year prior to leave



2024 Paid Family Leave Highlights

State	Washington DC	Washington
Private Plans	None available	Employers can choose to implement a voluntary plan
Penalties	Penalties for failure to withhold and report of at least \$100 and up to 10% of amount due.	Interest on delinquent premiums
Notification Requirements	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	Employers are required to provide a written notice when employee takes leave and post a notice in the area with other employment related posters.

Thank you

Employee Benefits
Compliance

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