



# Paid Family Leave Highlights

Employee Benefits 2021



EB Compliance

January 2021

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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
<b>California</b>	<a href="#">Paid Family Leave</a>	Employers with one or more employees	None, funded entirely through employee contributions	Employees covered by SDI	Not more than 1.2% of the first \$128,298 of annual wages; maximum employee contribution of \$1,539.58 (SDI contribution funds PFL)	60%-70% of wages (depending on income) Minimum benefit: \$50 Maximum benefit: \$1,357; San Francisco employers may be required supplement wages under the San Francisco Paid Parental Leave Ordinance up to \$2262 wage cap	8 weeks in a 12-month period	Care of seriously ill family member; 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 <a href="#">Notice to Employees</a> in a prominent place. Employers must provide a copy of the <a href="#">Paid Family Leave</a> pamphlet as appropriate
<b>Colorado</b> (taxation effective 1/1/2023; leaves begin 1/1/2024)	<a href="#">Proposition 118</a>	Employers with one or more employees	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.	Earned at least \$2,500 in wages subject to premiums during the base period	Employees pay .45% of wages capped at the Social Security wage base.	Maximum 90% of State Average Weekly Wage capped at \$1,100 beginning January 2024	Up to 12 weeks in a 12-month period; up to 4 additional weeks for serious health condition related to pregnancy or childbirth complications	Birth, adoption, or foster care placement bonding; serious health condition of employee or family member, 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

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<b>Connecticut</b> (taxation effective 1/1/2021; leaves commencing 1/1/2022)	<a href="#">Paid Family and Medical Leave</a>	Employers with one or more employees	None, funded entirely through employee contributions	Employees employed with employer at least 3 months immediately preceding request for leave	.5% of pay capped at Social Security contribution and benefit base.	Weekly benefit capped at 60 times minimum wage, expected to be maximum \$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; 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 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 should provide a <a href="#">notice</a> a time of hiring and annually thereafter to each employee
<b>Massachusetts</b> (taxation effective 7/1/2019; leaves commencing 1/1/2021 for all except care for a family member which begins 7/1/2021)	<a href="#">MA Family and Medical Leave</a>	Employers with one or more employees	.75% (.62% for medical leave and .13% 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 .37%) for medical leave, 0 for family leave. Employers with fewer than 25 employees are not required to contribute.	Employees who have earned at least \$4,700 during the last 4 completed calendar quarters and 30 times the weekly benefit amount eligible to collect. May include 1099 employees.	.75% of employee's wages split between employer and employee. EE pays up to 40% of medical leave (or .25%) and 100% of family leave (or .13%)	Maximum benefit \$850/week	7-day unpaid waiting period unless employee unable to use sick, vacation or PTO; Up to 12 weeks for birth of a child or to care for a family member with serious health condition; up to 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	Serious health condition of employee; care of seriously ill family member; bond with a newly born child, or a newly adopted child or foster care placement; service member related events	Employee must be restored to prior or equivalent position; health benefits continued	Penalties of \$50/employee and \$300 civil penalty for failure to provide notice	Employers are required to provide a written notice to employees, in addition to posting a <a href="#">notice</a> in a prominent place.  <a href="#">Employer notice for a workforce with 25 or more employees</a>  <a href="#">Employer notice for a workforce with fewer than 25 covered individuals</a>

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<b>Maine</b> Accrual effective January 1, 2021	<a href="#">Earned Paid Sick Leave</a>	Employers with 10 or more employees in the state of Maine	Employee accrues one hour of paid sick leave for every 40 hours work, up to 40 hours/year	Employees who have been employed for 90 days	None, earned accrued paid days	Regular pay	Up to 5 days per year	For any reason	Employee must be restored to prior or equivalent position; health benefits continued.	Fines of not more than \$1,000 for failure to provide leave. Fines of up to \$100 for failure to post required notices.	Employers should post the <a href="#">Maine Regulation of Employment</a> poster.
<b>Nevada</b> Effective January 1, 2020	<a href="#">Nevada Paid Leave</a>	Private employers with 50 or more employees in Nevada	Employees accrue .01923 hours or paid leave for each hour worked; paid through regular wages	Employees who have been employed for 90 days	None, earned accrued paid days	Regular pay	Up to 40 hours per year	For any reason	Employee must be restored to prior or equivalent position; health benefits continued.	Penalties of up to \$5,000 for each violation	Employers should post a <a href="#">notice</a> of paid leave available
<b>New Jersey</b>	<a href="#">Family Leave Insurance</a>	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 \$172 or more per week, or at least \$8,600 in the past 12 months	Effective 1/1/2021 .47% of taxable wage base capped at \$138,200; maximum yearly deduction is \$649.54	85% of average weekly wage capped at \$903 per week	12 weeks in a 12-month period	Bond with newborn or newly adopted child or foster children, provide care for seriously ill or injured family member and any individual with whom employee has a close relationship	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 should provide a <a href="#">notice</a> to employees at the time of hire and upon need for family leave insurance.
<b>New Mexico</b> (Effective July 1, 2020 in Bernalillo County New Mexico)	<a href="#">Employee Wellness Act</a>	Employers with at least two employees and a physical presence in Bernalillo County's unincorporated limits. Excludes Albuquerque, Los Ranchos and Las Tijeras	Employees begin to accrue one hour of EPTO for every 32 hours worked	Employees must work at least 56 hours per year in the unincorporated limits	None, earned accrued paid days	regular pay	Up to 24 hours per year, increasing to 40 hours July 1, 2021, and 56 hours July 1, 2022. Unused PTO must carry over but can be limited to the annual cap.	For any reason	Employee must be restored to prior or equivalent position; health benefits continued.	Penalties include suspension of business registration and \$50 per week per violation, not to exceed \$500 for each offense	None

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<b>New York</b>	<a href="#">New York Paid Family Leave</a>	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 \$385.34	67% of employee's average weekly maximum benefit \$971.61; minimum benefit \$100 for 2021	12 weeks: no waiting period	Bonding for birth, adoption and foster care; serious health condition of a family member 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
<b>Oregon</b> (Taxation effective January 1, 2022. Leaves begin January 1, 2023)	<a href="#">Oregon Paid Family and Medical Leave</a>	Employers with one or more employees working in the state of OR	1% 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	Employees who have earned at least \$1,000 during the base year	1% of employee's pay capped at SS contribution and benefit base, split between employer and employee. Employees pay 60% of 1%.	Capped at 120% of average weekly wage (approximately \$1,254/week maximum)	12 weeks of paid leave in a 12-month period	Birth and care of a newborn child, placement of an adopted or foster child, care for a family member with a serious health condition, employee's own serious health condition, safe leave to deal with domestic violence, harassment sexual assault or stalking.	Job protected and entitled to be returned to same or comparable job; Benefits continued as if active employee	Up to \$1,000 per occurrence for denial of leave, discrimination or retaliation.	Notifications to be determined.
<b>Rhode Island</b>	<a href="#">Temporary Caregiver Insurance</a>	Employers of one or more employees in the State of Rhode Island who earn more than \$1,000 per calendar quarter	None, funded entirely through employee contributions	Earned at least \$12,600 in base period wages or \$2,100 in one of the base period quarters	1.3% of the first \$72,300; maximum employee contribution: \$939 (Updates July 1, 2021)	4.62% of highest quarter wages in base period; maximum \$887 weekly; with up to 5 dependents - maximum \$1,170 weekly; minimum weekly benefit \$98; no waiting period, but must be out of work for 7 consecutive days to collect payment.	4 weeks in 52-week period; must be out of work 7 days to collect TCI	Care of seriously ill family member; bond with a newly born child, or a newly adopted child or foster care placement.	None through Temporary Caregiver Insurance; other laws may provide protection	Penalties for failure to submit timely contribution reports of \$10/report and 10% of amount due; \$25 for delinquent wage reports	Display the required <a href="#">poster</a> and provide to remote workers

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<b>Washington DC</b> (taxation effective July 2019, leaves starting July 1, 2020)	<a href="#">District of Columbia Paid Family Leave</a>	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	none	Based on employee's average weekly wage in the highest 4 out of 5 quarters, capped at \$1,000; will be adjusted October 2021	8 weeks to bond with a child; 6 weeks to care for an ill family member; 2 weeks for employee's own serious health condition	Bonding for birth, adoption and foster care or legal assumption of parental responsibility; serious health condition of a family member 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 hour display the <a href="#">Paid Family Leave Notice</a>
<b>Washington</b> (taxation effective January 2019, leaves starting January 1, 2020)	<a href="#">Paid Family and Medical Leave</a>	Employers with one or more employees who work in the state of Washington	.4% of total wages of covered employee capped at Social Security Cap; employers with 50 or more employees in WA required to pay 36.67% of premium; less than 50 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	Employers can choose to pay premium on behalf of employees; employers with 50 or more employees can withhold up to 63.33% of wages	90% of income 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 \$1,206/week. 2021	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	Care and bonding after birth or placement of a child, serious health condition of a family member, 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 post a <a href="#">notice</a> in the area with other employment related posters.

Thank  
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