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**GRIST**

# IRS clarifies taxation of state and DC PFML contributions, benefits

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April 29, 2025; updated Jan. 13, 2026*

## In this article

[Much-needed tax guidance on PFML mandates](#) | [Contributions](#) | [Benefit payments](#) | [Limited transitional relief](#) | [Employer actions](#) | [Related resources](#) | [Appendix A: Federal tax treatment of PFML contributions table](#) | [Appendix B: Federal tax treatment of PFML benefit payments table](#) | [Appendix C: State tax guidance for PFML benefit payments table](#)

[Revenue Ruling 2025-4](#) gives employers long-awaited guidance on the federal tax treatment of contributions and benefits mandated by state paid family and medical leave (PFML) laws. The revenue ruling also covers reporting and tax withholding requirements and provides transitional relief for 2025. The guidance does not address federal tax treatment of contributions to — or benefits from — equivalent private PFML plans (fully insured or self-insured) that employers offer in lieu of participating in a state program. The ruling also does not address the state tax consequences for PFML contributions and benefits.

**Update:** In December 2025, IRS issued [Notice 2026-6](#) extending much of the transitional relief provided in *Rev. Rul. 2025-4* through the 2026 tax year. IRS issued the notice in response to several states needing more time to change systems and budgets, as well as related reporting responsibilities. For details, see the [Limited transitional relief](#) section.

**Appendix C** has been updated to include state guidance issued after this article was originally published.

## Much-needed tax guidance on PFML mandates

While compliance with the revenue ruling's details may prove challenging, this guidance is welcome, given the proliferation of PFML mandates in recent years. The issue had been a mainstay on the Treasury Department's regularly updated [priority guidance plan](#) since October 2019. The revenue ruling is based on the IRS interpretation of several provisions in the Internal Revenue Code (the Code).

The revenue ruling affects 14 states (and Washington, DC) that have PFML mandates for private employers: California, Colorado, Connecticut, Delaware, Hawaii, Maine, Maryland, Massachusetts, Minnesota, New Jersey, New York, Oregon, Rhode Island and Washington. California, Hawaii, New Jersey, New York and Rhode Island started with a wage-replacement program for nonwork-related disabilities only. All but Hawaii later added a wage-replacement program for family leave, which typically includes leave for child bonding, caring for a family member with a serious health condition and handling military exigencies. The later adopters began with comprehensive PFML programs, reframing disability leave as wage replacement for workers needing time off due to a nonwork-related injury, illness or medical condition. New programs in Delaware and Maine started contribution collections in 2025, with benefits first available in 2026. New PFML programs in Maryland and Minnesota are expected to begin in the near future. A private plan option exists in all jurisdictions except Rhode Island and Washington, DC. For more information on state PFML laws, see [2025 state paid family and medical leave contributions and benefits](#) (Sept. 23, 2025).

The revenue ruling is not instructive for employers subject to Hawaii's [temporary disability insurance](#) (TDI) requirement because Hawaii does not have a state plan (meaning compliance with the law requires a private plan). IRS clarification of this point would be welcome.

The revenue ruling does, however, appear to affect two states (New Hampshire and Vermont) with PFML mandates applicable only to state governments. Both programs have a voluntary opt-in for private-sector employers (and local government employers). Application of the revenue ruling to those voluntary private employers is unclear. IRS guidance on this would be helpful.

Puerto Rico also has a paid disability program (known as [SINOT](#)), but those benefits are subject to a different tax code; the revenue ruling does not apply there. For details, see [Puerto Rico's benefit and leave laws sometimes differ from others](#) (Aug. 12, 2024).

For simplicity purposes, references to "state" throughout this article include Washington, DC.

## Contributions

IRS divided contributions into three categories:

- **Required employee contributions.** Required employee PFML program contributions must be withheld on a post-tax basis. The contribution amount is included in the employee's gross income, reported as wages on [Form W-2](#) and subject to withholding for federal income taxes (FIT), Social Security and Medicare taxes (FICA), and federal unemployment taxes (FUTA). Employees who itemize deductions on their federal individual tax return may deduct the required PFML contribution as a state income tax payment, subject to a cap (known as the [SALT cap](#) for state and local tax deductions (Code [§ 164\(a\)\(3\) and \(b\)\(6\)](#)). The SALT cap for the 2025 tax year is \$10,000 and is due to expire thereafter unless extended by Congress.
- **Required employer contributions.** Any required employer PFML contribution is deductible by the employer as a state excise tax payment under Code [§ 164\(a\)](#). The contribution amount is not included in the employee's gross income or reported as wages on Form W-2.

- **Voluntary employer contributions.** Some employers may pay some or all of employees' required PFML contributions. IRS refers to these contributions as an "employer pick-up." The employer pick-up is treated as taxable compensation and must be included as gross income on the W-2 as wages subject to FIT, FICA and FUTA. Employees who itemize may deduct the employer pick-up as a state income tax payment, up to the SALT limit. Employers may deduct the employer pick-up as an ordinary and necessary expense under Code [§ 162\(a\)](#).

A summary of the revenue ruling's description of the federal tax treatment of PFML contributions is in [Appendix A](#).

## Benefit payments

Federal tax treatment of PFML benefit payments depends on the leave reason: either family leave or medical leave. The different tax treatments necessitate allocating employee and employer contributions to each type of leave, then for medical leave, determining the benefit percentage attributable to the required employer contribution. Only five states specify the allocation between family leave and medical leave: [Massachusetts](#), [Minnesota](#), [New Jersey](#), [New York](#) and [Washington](#). When the state does not specifically allocate a percentage of required contribution to family vs. medical leave benefits, IRS permits taxpayers to assume equal allocation of contributions.

A summary of the revenue ruling's description of the federal tax treatment of PFML benefit payments is in [Appendix B](#). A summary of each statutory PMFL program's funding allocation and tax guidance is in [Appendix C](#).

### Family leave benefit payments

Family leave payments are included in gross income but are not wages subject to FIT or employment tax (e.g., FUTA and FICA) withholding. Under Code [§ 6041\(a\)](#), statutory PMFL programs must file with IRS and provide individuals a [Form 1099](#) for family leave payments of \$600 or more in a taxable year.

The tax treatment for family leave benefit payments is the same if the employer voluntarily pays for some or all of the required employee contribution; this employer pick-up makes no difference.

### Medical leave benefit payments

Medical leave benefit payments are excluded from an employee's gross income to the extent they are attributable to required employee contributions (including any employer pick-up of required employee contributions). For example, if employees pay 60% of the medical leave premium, then 60% of the medical leave benefit payment is nontaxable.

Medical leave payments attributable to required employer contributions are included in gross income as wages subject to FIT, FICA and FUTA. The state PFML payor *is not* required to withhold FIT from this portion of the medical leave benefit payment, but the recipient can request withholding. The state PFML payor *is* responsible for paying the employee portion of the FICA tax (which should be withheld from the benefit payment) and the employer portion of FICA and FUTA taxes, unless the liability is transferred to

the employer. If the state transfers liability to the employer, the employer would include the medical leave benefit payments and withheld taxes on the employee's Form W-2. If the state payor doesn't transfer liability to the employer, it must file Form W-2 as the employer, reporting the medical leave benefits paid and taxes withheld.

## Open questions

Besides state taxation of PFML contributions and benefits, the ruling does not address these issues:

- **IRS forms.** IRS did not dictate which specific Form 1099 for states to use for family leave benefit payments. Possibilities include [Form 1099-G](#), [Form 1099-MISC](#) and [Form 1099-NEC](#). For more information, see the [IRS general instructions for certain information returns](#).
- **Small-employer exceptions.** In some states, small employers (defined differently in each state) do not need to make PFML contributions (or have reduced liability), and their employees are only responsible for the employee portion of the contribution. Would medical benefit payments for these employees be considered 100% attributable to employee contributions, or would some other allocation method be used?

Each state agency administering statutory PFML programs will have to answer other questions, including:

- Whether program administrators (a state agency or, in the case of New Hampshire and Vermont, third parties) will be willing to withhold the appropriate taxes from medical leave benefit payments and file Form W-2.
- Whether program administrators will pay the employer taxes on medical leave benefits or transfer the liability to employers. Options include transferring liability for the employer taxes under [Notice 2015-6](#) (possibly using [Form 8922](#) per [IRS Pub. 15-A](#)) or managing the employer taxes and recouping the cost with higher required employer contribution rates for medical leave.
- Whether state tax treatment of PFML benefits will change because of the revenue ruling.

## Limited transitional relief

The revenue ruling is effective for payments made on or after Jan. 1, 2025. However, to give employers and states time to configure systems to comply, the revenue ruling provides limited transitional relief for 2025. For reference, the revenue ruling has seven separate holdings (starting on page 26) and three separate paragraphs in the transition period guidance (starting on page 32).

Specifically, for the portion of medical leave benefits paid in 2025 attributable to required employer contributions ([holding \(4\)](#)), penalties do not apply for failure to make and report the required federal tax withholdings ([paragraphs \(1\) and \(2\)](#) of the transition period guidance). In addition, employers do not have to treat employer pick-up contributions in 2025 as wages for federal income and employment tax purposes (i.e., FIT, FICA and FUTA) ([holding \(5\)](#) and [paragraph \(3\)](#) of the transition period guidance).

Notice 2026-6 extends the transition period through calendar year 2026 for the portion of medical leave benefits paid that are attributable to required employer contributions. The extension is not applicable to the tax treatment of employer pick-up contributions. As a result, employer pick-up contributions made in 2026 must be treated as wages for federal income and employment tax purposes.

## Employer actions

This guidance may trigger the need to change existing federal tax treatment of PFML contributions and benefits. Here are some steps to consider:

- Review and adjust (as needed) current payroll practices to ensure that employers properly characterize PFML contributions on Form W-2 as wages, subject to FIT, FICA and FUTA withholding. Evaluate when to complete Box 14 of the W-2. Errors are subject to penalties.
- Confirm appropriate treatment of employer PFML contributions as tax deductions.
- Consider an employee communication about the federal tax treatment of required employee PFML contributions and any employer pick-up, as well as possible deduction opportunities.
- Consider providing employees information about federal taxation of statutory PFML benefit payments or directing employee questions to personal tax advisors.
- Train relevant staff involved in leave management.
- Watch for guidance from state PFML program administrators addressing the state tax treatment of benefits in light of the revenue ruling.
- Prepare to manage withholding and reporting of FICA and FUTA taxes on medical leave benefits if required by the state.
- Watch for future federal guidance for equivalent private plans.
- If using a private plan, discuss any implications of the revenue ruling with the PFML insurer or third-party administrator.

## Related resources

### Non-Mercer resources

- [Notice 2026-6](#) (IRS, Dec. 17, 2025)
- [Rev. Ruling 2025-4](#) (IRS, Jan. 15, 2025)
- [Publication 15-A](#), Employer's supplemental tax guide (IRS, regularly updated)
- [General instructions for certain information returns](#) (IRS, regularly updated)

- [Notice 2015-6](#), Reporting sick pay paid by third parties (IRS, Jan. 14, 2015)

## **Mercer Law & Policy resources**

- [Delaware paid family and medical leave overview](#) (slide deck) (Jan. 9, 2026)
- [2025 state paid family and medical leave contributions and benefits](#) (Sept. 23, 2025)
- [Maryland delays paid family and medical leave again](#) (Sept. 2, 2025)
- [Maine paid family and medical leave overview](#) (slide deck) (Dec. 13, 2024)
- [Puerto Rico's benefit and leave laws sometimes differ from others](#) (Aug. 12, 2024)
- [Hawaii employee health and leave benefits may need special attention](#) (July 26, 2024)
- [Maryland paid family and medical leave overview](#) (slide deck) (May 9, 2024)
- [Maine law requires paid family and medical leave](#) (Sept. 11, 2023)
- [Minnesota paid family and medical leave overview](#) (slide deck) (July 25, 2023)
- [Minnesota passes paid family and medical leave law](#) (July 10, 2023)
- [Colorado moves forward on paid family and medical leave](#) (Dec. 14, 2022)
- [Delaware enacts paid family and medical leave law](#) (July 7, 2022)
- [Washington enacts numerous benefit, insurance and related laws](#) (April 14, 2022)
- [Washington, DC, amends and extends paid family and medical leave](#) (Nov. 2, 2021)
- [Changes to California's paid leave programs coming in 2023](#) (Oct. 8, 2021)
- [Oregon's paid family and medical leave contributions delayed to 2023](#) (Aug. 5, 2021)
- [Colorado voters approve paid family and medical leave law](#) (Nov. 10, 2020)
- [Massachusetts family/medical leave private plan renewal due soon](#) (Sept. 8, 2020)
- [Washington, DC's paid leave program starts July 1](#) (June 10, 2020)
- [Massachusetts readies for paid family and medical leave](#) (Jan. 13, 2020)
- [New Jersey updates, expands family and disability benefits](#) (March 26, 2019)
- [Employers need to prepare now for Washington, DC's universal paid leave](#) (June 11, 2019)

## Other Mercer resource

- [Life, absence and disability benefits](#)

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## Appendix A: Federal tax treatment of PFML contributions table

Federal taxation of statutory PFML contribution amounts varies by contribution type. In some cases, a deduction is available. Consult with tax advisors to confirm proper tax treatment of PFML contributions. This table does not apply to equivalent private plans.

Contribution type	Employee impact	Employer impact	Code citation
Required for employees	<ul style="list-style-type: none"> <li>Withheld on a post-tax basis</li> <li>Deductible as state income tax if itemizing</li> </ul>	<ul style="list-style-type: none"> <li>Reported as W-2 wages</li> <li>Not deductible</li> </ul>	§§ 164, 3121(a), 3306(b), 3401(a), 6051
Required for employers	<ul style="list-style-type: none"> <li>Not included in gross income</li> </ul>	<ul style="list-style-type: none"> <li>Not reported on W-2</li> <li>Deductible as state excise tax</li> </ul>	§ 164
Voluntary for employers (employer pick-up)	<ul style="list-style-type: none"> <li>Taxable gross income</li> <li>Deductible as state income tax if itemizing</li> </ul>	<ul style="list-style-type: none"> <li>Reported as W-2 wages</li> <li>Deductible as ordinary and necessary business expense</li> </ul>	§§ 162, 164, 3121(a), 3306(b), 3401(a), 6051

## Appendix B: Federal tax treatment of PFML benefit payments table

Federal taxation of state PFML benefit payments varies by leave and contribution type. In some cases, employers must include benefit payments as gross income but not consider them as wages and thus not subject to employment taxes (FIT, FICA and FUTA). In other cases, the payments are considered wages or are excluded entirely from gross income. Consult with tax advisors to confirm proper treatment of benefit payments. This table does not apply to benefit payments from equivalent private plans.

Benefit type	Employee impact	Employer impact	Citation
Family leave benefit payments attributable to required employee contributions and employer pick-up contributions	<ul style="list-style-type: none"> <li>Included in federal gross income</li> <li>Not considered wages</li> <li>1099 sent by state</li> </ul>	None	§§ 61(a), 6041(a)
Family leave benefit payments attributable to required employer contributions	<ul style="list-style-type: none"> <li>Included in federal gross income</li> <li>Not considered wages</li> <li>1099 sent by state</li> </ul>	None	§§ 61(a), 6041(a)
Medical leave benefit payments attributable to employee contributions and employer pick-up contributions	Excluded from gross income	None	§§ 104(a), 105(e), 3121(a), 3306(b)
Medical leave benefit payments attributable to required employer contributions	<ul style="list-style-type: none"> <li>Included in federal gross income</li> <li>Considered wages subject to employment taxes</li> <li>FIT and FICA withholding on employee request</li> <li>Reported as W-2 wages from state or employer</li> </ul>	Subject to FICA and FUTA, which a state may pay or transfer payment liability to the employer Reported on W-2, 940 and 941, and possibly 8922	§§ 104(a), 105(e), 3121(a), 3306(b), 3402(o), Notice 2015-6

## Appendix C: State tax guidance for PFML benefit payments table

The revenue ruling does not address state tax treatment of PFML benefit payments. Each jurisdiction will likely issue specific guidance in this area, along with guidance on the state’s treatment of federal employment tax liability for medical leave benefits attributable to required employer PFML contributions.

The following table summarizes the currently available guidance from each jurisdiction regarding the taxation of PFML benefit payments. In general, states have not considered PFML benefit payments subject to state income tax. Specific state guidance likely will evolve in response to the revenue ruling, and this table will be updated accordingly. Some states have expressly addressed the transitional relief extension provided in Notice 2026-6.

State	Funding allocation	Guidance (if any) on tax treatment of PFML benefit payments	Resource
<b>California</b>	Fully employee funded	<ul style="list-style-type: none"> <li>• <b>Disability insurance</b> benefit payments are nontaxable (federal and state), unless a substitute for unemployment benefits.</li> <li>• <b>Paid family leave (PFL)</b> benefit payments are subject to FIT (but not as wages); they are not subject to state tax.</li> <li>• State issues and files 1099-G for all benefit payments.</li> </ul>	<a href="#">1099-G FAQs</a> ; <a href="#">PFL FAQs</a> ; <a href="#">DI FAQs</a> ; <a href="#">CA Rev. &amp; Tax Code § 17083</a>
<b>Colorado*</b>	Funding split 50/50 between employers and employees	<ul style="list-style-type: none"> <li>• FAMI benefits are not subject to state tax.</li> <li>• State issues and files 1099-G for benefit payments of \$10 or more.</li> <li>• Claimants can choose to have FIT withheld at a flat 10% rate.</li> </ul>	<a href="#">CO Rev. Stat. § 8-13.3-517(2)</a> ; <a href="#">1099-G FAQs</a> ; <a href="#">Dept. of Revenue tax guidance</a> ; FAMI newsletters dated <a href="#">Sept. 30, 2025</a> , <a href="#">Oct. 28, 2025</a> and <a href="#">Dec. 22, 2025</a>
<b>Connecticut</b>	Fully employee funded	<ul style="list-style-type: none"> <li>• State issues and files 1099-G for all benefit payments.</li> </ul>	<a href="#">FAQs</a>

State	Funding allocation	Guidance (if any) on tax treatment of PFML benefit payments	Resource
<b>Delaware</b>	Funding split 50/50 between employers and employees	<ul style="list-style-type: none"> <li>• Division of Paid Leave (DPL) will automatically withhold a single flat percentage, adjusted annually, for FIT.</li> <li>• DPL will automatically withhold a flat rate of 3% from all benefit payments for state income taxes.</li> <li>• State will issue and file 1099-G for all benefit payments.</li> </ul>	<a href="#">19 DE Admin. Code 1401-15.0</a>
<b>Hawaii</b>	Funding split 50/50 between employers and employees (up to 0.5% of weekly wage base, after which employers pay the balance of plan costs)	Not applicable. See note on HI in <a href="#">Much-needed tax guidance on PFML mandates</a> section.	
<b>Maine*</b>	Funding split 50/50 between employers and employees	<p>Family leave benefits are taxable income but not wages.</p> <ul style="list-style-type: none"> <li>• Employees can elect to have the Administrator voluntarily withhold state and federal income taxes.</li> <li>• The Administrator will send Forms 1099-G at the end of the year.</li> </ul> <p>Medical leave benefits corresponding to employer contributions are taxable wages.</p> <ul style="list-style-type: none"> <li>• Payroll taxes for Social Security and Medicare will be withheld, and the Administrator will send a Form W-2 at the end of the year.</li> <li>• Employees can elect to have the Administrator voluntarily withhold state and federal income taxes.</li> <li>• Medical leave benefits paid to employees of small employers are not taxable.</li> </ul>	<a href="#">26 ME Rev. Stat. § 850-M</a> ; <a href="#">FAQs</a>

State	Funding allocation	Guidance (if any) on tax treatment of PFML benefit payments	Resource
<b>Maryland*</b>	Funding split 50/50 between employers and employees	None	<a href="#">MD Code Ann. Lab. &amp; Empl. § 8.3-704</a>
<b>Massachusetts*</b>	Family leave fully employee funded  Medical leave funding split 60% (employer) and 40% (employee)	<p><b>MA will delay implementation of changes for 2026 tax year in accordance with Notice 2026-6.</b></p> <p>MA will generally conform to the conclusions reached in the revenue ruling that concern federal gross income.</p> <ul style="list-style-type: none"> <li>• Employees have the option when applying to have state and federal taxes withheld.</li> <li>• If an employee chooses this option, Department of Family and Medical Leave (DFML) will withhold 5% for state taxes and 10% for federal taxes.</li> <li>• These percentages cannot be adjusted once the application is approved.</li> <li>• State issues and files 1099-G to all employees who received PFML benefits in the prior calendar year.</li> <li>• The amount stated in 1099-G box 1 should be reported on the employee's state tax return.</li> </ul>	<p><a href="#">PFML Tax Information for Employers; Taxes on PFML benefits; DFML memo</a> (updated Dec. 29, 2025)</p>
<b>Minnesota*</b>	Funding split 50/50 between employers and employees	<p><b>MN will delay implementation of changes for 2026 tax year in accordance with Notice 2026-6.</b></p> <ul style="list-style-type: none"> <li>• Paid leave benefits are subject to state income tax.</li> <li>• Employee option to elect federal tax withholding at 10% rate and state tax withholding at 5% rate.</li> </ul>	<p><a href="#">MN Stat. § 268B.145; Taxes and Paid Leave; Common Questions</a></p>

State	Funding allocation	Guidance (if any) on tax treatment of PFML benefit payments	Resource
<b>New Jersey</b>	<p>TDI funded primarily by employees, with employers paying balance of costs after required employee contribution</p> <p>Family Leave Insurance (FLI) fully employee funded</p>	<p><b>TDI</b> is taxable for FIT and FICA, not subject to state tax.</p> <ul style="list-style-type: none"> <li>• Employees must request federal income tax withholdings when claim is filed; FICA and Medicare automatically deducted.</li> <li>• Taxable benefits are reported to the employer for inclusion in the W-2.</li> <li>• Benefits are federally taxable during the year payments are issued (which may not match when leave occurred).</li> </ul> <p><b>FLI</b> is not subject to state tax; state issues and files 1099-G.</p>	<p><a href="#">TDI webpage (How Do I report TDI benefits on my employee's W-2?)</a>; <a href="#">FLI webpage (What Happens at Tax Time?)</a></p>
<b>New York</b>	<p>DBL funded primarily by employees, with employers paying balance of costs after required employee contribution</p> <p>PFL fully funded by employees</p>	<p><b>Disability Benefits Leave (DBL)</b> is subject to state income and FICA taxes:</p> <ul style="list-style-type: none"> <li>• FICA taxes are automatically withheld.</li> <li>• Benefit payments are reported on W-2.</li> </ul> <p><b>PFL</b> is taxable, nonwage income included in gross income:</p> <ul style="list-style-type: none"> <li>• Employees can request voluntary tax withholding.</li> <li>• State issues and files 1099-G.</li> </ul>	<p>Workers' Compensation Board's disability benefits <a href="#">webpage</a>; <a href="#">Dept. of Tax and Finance</a>; <a href="#">Pub. NYS-50</a>; <a href="#">Notice N-17-12</a></p>

<b>Oregon*</b>	Funding split 40% employer and 60% employee	<p><b>Family and safe leave</b> benefits are subject to state and federal income taxes:</p> <ul style="list-style-type: none"> <li>• Payments of \$10 or more are reported on 1099-G.</li> </ul> <p><b>Medical leave</b> benefits are subject to state and federal income taxes based on the ratio of employer contributions to total employer and employee contributions:</p> <ul style="list-style-type: none"> <li>• State issues and files 1099-MISC for payments of \$600 or more.</li> </ul> <p>Employees can elect tax withholding:</p> <ul style="list-style-type: none"> <li>• <a href="#">Authorization form</a> allows 10% (federal) and 8% (state) withholding.</li> </ul>	<p><a href="#">Taxability fact sheet</a>; <a href="#">Paid Leave Oregon bulletin</a>; <a href="#">Dept. of Rev. memo</a></p>
<b>Rhode Island</b>	Fully employee funded	<p><b>Temporary caregiver insurance</b> is subject to federal and state income taxes:</p> <ul style="list-style-type: none"> <li>• State issues and files 1099-G.</li> </ul> <p><b>TDI</b> is not subject to state or federal income taxes.</p>	<p><a href="#">FAQs</a></p>
<b>Washington*</b>	<p>Family leave fully funded by employees</p> <p>Medical leave funding split 60% employer and 40% employee</p>	<p><b>WA will delay implementation of changes for 2026 tax year in accordance with Notice 2026-6. WA also reminded employers of potential tax implications for premium contributions.</b></p> <ul style="list-style-type: none"> <li>• <b>Medical leave</b> benefits are nontaxable.</li> <li>• <b>Family leave</b> benefits are issued and filed by state on 1099-G.</li> </ul>	<p>Newsletters sent on <a href="#">Jan. 9</a> and <a href="#">Dec. 12, 2025</a>; <a href="#">Benefit guide</a> v. 18.2; <a href="#">Paid leave answers</a></p>
<b>Washington, DC</b>	Fully funded by employers	<p><b>Family leave</b> benefits are taxable and included in federal and DC gross income; city issues and files 1099-G.</p>	<p>Office of Tax and Revenue webpage on <a href="#">PFL taxability</a></p>

\* Small employers in these states do not contribute (or have reduced liability), and their employees are only responsible for the employee portion of the contribution. For details, see the [Open questions](#) section.