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# State paid family and medical leave contributions and benefits

## Law & Policy Group

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# Introduction

A number of jurisdictions across the US — California, Colorado, Connecticut, Delaware, Hawaii, Maine, Maryland, Massachusetts, Minnesota, New Jersey, New York, Oregon, Puerto Rico, Rhode Island, Washington and Washington, DC — mandate paid leave for an employee’s own serious health condition or disability. Except for Hawaii and Puerto Rico, these jurisdictions also require paid family leave (PFL) to bond with a new child, care for a seriously ill or injured family member and handle certain other matters. Despite some common elements, differences in these laws make compliance and administration particularly challenging for multistate employers.

Two states — New Hampshire and Vermont — have voluntary paid family and medical leave (PFML) insurance programs. Eight states — Alabama, Arkansas, Florida, Kentucky, South Carolina, Tennessee, Texas and Virginia — permit life and disability insurers to write group family leave insurance (FLI) policies for employers.

This semiannual GRIST provides a high-level summary of these programs. **This particular edition also provides an update on taxation of PFML contributions and benefits; see the [Tax Treatment of PFML contributions and benefits](#) section.**

## Program start dates in four states

No additional states enacted new PFML programs in 2024 or 2025. Contributions in Delaware and Maine started on Jan. 1, 2025, and in Minnesota on Jan. 1, 2026. Benefit start dates are Jan. 1 for Delaware and Minnesota and May 1 for Maine. In Maryland, contributions will start on Jan. 1, 2027, and benefits will start no later than Jan. 3, 2028.

## Historical perspective

PFML programs have progressed through three phases:

- **Phase 1 (1940s - 1960s) — State disability insurance (SDI) only.** Five states (California, Hawaii, New Jersey, New York and Rhode Island) and Puerto Rico began wage replacement programs for nonwork-related disability leave.
- **Phase 2 (2000s - 2010s) — PFL added.** Four of those states (California, New Jersey, New York and Rhode Island) added PFL.
- **Phase 3 (2020s) — Full PFML mandates.** Comprehensive PFML programs created in nine states (Colorado, Connecticut, Delaware, Maine, Maryland, Massachusetts, Minnesota, Oregon and Washington), plus Washington, DC.

As jurisdictions with older programs continue to make amendments to keep pace with the newer programs, legislatures in states without any disability or PFML program are likely to consider adopting a comprehensive PFML mandate (Phase 3) or simply allow for voluntary group PFL insurance.

## Common elements

Common elements in nearly all of these programs include:

- Overseen and/or administered by a state/district agency (except in Hawaii)
- Programs funded by a mix of employee and employer contributions, except in California, Connecticut, New Jersey (FLI), New York (PFL), Rhode Island and Washington (PFL) (employee contributions only) and Washington, DC (employer contributions only); Colorado, Delaware, Maine, Maryland, Massachusetts, Oregon and Washington require no employer contribution for small employers
- Funding based on employee's wages, generally (but not always) capped at the [maximum Social Security wage base](#) (SS max), which is \$184,500 for 2026
- Provide at least partial wage replacement during leave (some low-wage employees may receive full wage replacement)
- Require mandated leave to run concurrently with leave under the federal Family and Medical Leave Act (FMLA) when both laws apply
- Determine covered individuals by work location, not residence
- Require employee documentation of the need for leave
- Limit total leave duration (generally eight to 16 weeks in a 12-month period)
- Annually adjust contribution rates and maximum weekly benefits (except for disability leave in New York and Puerto Rico)
- Permit intermittent leave (though some apply a separate duration maximum for intermittent leave)
- Require continuation of health benefits
- Allow employers to adopt a voluntary/private plan and opt out of participating in state program (except no opt-out is allowed in Rhode Island and Washington, DC, and for family leave benefits in New Jersey)

Compared with the FMLA, state programs typically have less stringent eligibility standards, longer leave durations and additional qualifying reasons for leave. But job protections tend to be less clear than FMLA requirements, and some states have a

parallel law providing job protection. For a comprehensive overview of state PFML programs, see [Paid Family and Medical Leave in the United States](#) (Congressional Research Service, March 26, 2025).

## Recent mandatory PFML program developments

The contribution rates, taxable wage bases, maximum weekly benefit amounts and other program updates since September 2025 are highlighted below. New York's and Puerto Rico's statutory disability benefits do not change annually.

### California

A new law ([2025 Ch. 772](#), SB 590) added designated persons to the list of family members for which employees can take family care leave. A designated person is defined as a "care recipient related by blood or whose association with the individual is the equivalent of a family relationship." Employees must identify the designated person and attest that the individual qualifies as a designated person. The law will take effect on July 1, 2028.

### Colorado

The Family and Medical Leave Insurance (FAMLI) Division [amended](#) several sets of regulations, including those required to implement [SB 25-144](#), which added 12 additional weeks of PFML for a covered individual providing care for their infant receiving inpatient treatment in a neonatal intensive care unit (NICU) beginning Jan. 1, 2026. Here are the highlights of amended regulations:

- **Neonatal care leave.** The NICU definition excludes well-baby nurseries, pediatric intensive care units and units not classified by the treating facility as NICU. This leave is distinct from leave to care for a new child and does not reduce a claimant's other leave benefits. The rules also clarify the parameters for this leave, including documentation.
- **Family leave.** Care for a family member includes assistance with basic medical, hygienic, nutritional, safety, transportation needs, physical care or psychological comfort.
- **Coordination of benefits.** An employer may require exhaustion of FAMLI leave as a condition to STD, LTD or other separate bank of leave benefits for the purpose of family and medical leave. An employer cannot require an employee to exhaust available FAMLI leave or begin FAMLI leave as a condition to access leave that it is otherwise required to provide, like FMLA, state-mandated paid sick leave, or any other leave the employee is entitled to under the terms of the policy. Employees are not required to exhaust STD,

LTD or other separate bank of leave benefits for the purpose of family and medical leave in order to access FAMI benefits.

- **Private plans.** Annual attestation is no longer required. Private plan benefits are not subject to Colorado income tax.

## New Jersey

A New Jersey law changed the [Family Leave Act \(FLA\)](#) — its unpaid family law — and the Temporary Disability Insurance (TDI) and FLI programs — which collectively comprise its paid family and medical leave (PFML) law. Here is a summary of the changes that will take effect on July 17 as a result of [2026 Ch. 279 \(AB 3451\)](#):

- **FLA.** Right now, the FLA applies to employers with 30 or more employees. The new law decreases this threshold to 15 employees. Right now, employees have protected time off if they have been employed by their employer for at least one year and worked at least 1,000 hours in the past 12 months. The new law decreases this threshold to three months of employment and 250 hours worked in the past 12 months.
- **TDI/FLI.** Right now, eligibility for TDI/FLI benefits is separate from an employee's right to protected time off. In other words, receiving these benefits does not guarantee job protection. Historically, this put some employees in a bind if they were eligible for FLI benefits but not FLA protections because of different eligibility standards. The new law extends the FLA protections to employees who receive TDI or FLI benefits and meet the new FLA eligibility threshold. Also under the new law, if an employee is eligible for both TDI/FLI benefits and paid sick leave under the state's [Earned Sick Leave Law](#), the employee may select the order in which to use the benefits but cannot receive both at the same time.

## New York

Eligibility for New York's paid family leave (PFL) law requires at least 26 consecutive work weeks with the current employer for full-time employees, 175 workdays for part-time employees. A new law makes certain construction employees not meeting those standards eligible for PFL benefits. Under [2025 Ch. 651 \(AB 4727\)](#), construction employees covered by a collective bargaining agreement (CBA) will become eligible if they worked at least 26 of the last 39 weeks with any employer that is a party to the CBA. Construction employees are those who "who perform construction, demolition, reconstruction, excavation, rehabilitation, repairs, renovations, alterations or improvements." The law will take effect on Jan. 1, 2027, per an [FAQ](#).

## Oregon

Oregon updated Paid Leave Oregon (PLO) regulations, now in effect, to align with recently enacted legislation. Specifically, the [regulations](#) conform to changes from three laws — [2023 Ch. 292](#) (SB 913), [2025 Ch. 85](#) (SB 69) and [2025 Ch. 93](#) (SB 858). The Oregon Employment Department (OED) clarified who may act on behalf of incapacitated or deceased claimants and described the program's actions if a claimant started a leave benefit year under an equivalent plan prior to applying for benefits from the state. The term "in loco parentis" was defined to be based on the "totality of the circumstances." These laws limit leave to care for a child to those under age 18 or with a limiting physical impairment and also disqualify employees receiving unemployment benefits during leave.

## Washington

The Employment Security Department issued final PFML regulations, consistent with legislation enacted last year. The [rules](#), now in effect, implement portions of [2025 Ch. 304](#) (HB 1213) regarding benefit eligibility requirements, employer sizing, small business grants, employment restoration rights, notices and continuation of health benefits. Highlights include:

- Reduction in the [minimum leave taken during the seven-day waiting period](#), from eight to four consecutive hours; leave taken during the waiting is non-compensable and does not reduce the maximum duration of available leave
- Revised [process for determining employer size](#) for employment protection requirements and new notice requirements
- Documentation requirements for [small business assistance grants](#)

## Voluntary PFL program highlights

Ten states currently allow voluntary PFL group insurance, while Michigan offers tax incentives for employers offering certain paid leave if and when the state appropriates funds for this purpose.

## Alabama

The [Paid Family Leave Income Replacement Benefits Act](#) enables insurers to offer group FLI policies or voluntarily purchased employee policies. The policies provide partial wage replacement for leave needed to care for a family member who has a serious health condition or was injured during military duty, bond with a new child, handle qualifying exigencies as defined in the federal FMLA and address other matters specified in the policy.

## Arkansas

Under the [law](#), insurers may offer FLI providing partial wage replacement during leave to bond with a new child, care for a family member with a serious health condition or handle qualifying exigencies. FLI is available as a separate group policy or an amendment to a group disability policy.

## Florida

Under the [law](#), insurers may offer FLI as a rider or an amendment to a disability policy or as a separate policy. These policies must cover leave to bond with a new child, care for a family member's serious health condition and handle qualifying exigencies.

## Kentucky

Under the [law](#), PFL may be offered as group insurance, either as a part of or a rider to a disability income policy or as a separate policy. The policy must provide income replacement for employees on leave to bond with a new child, to provide care for a family member with a serious health condition or to address a qualifying exigency or to care for a family member in the armed forces or a first responder. Paid leave under the policy must be available for a minimum of two weeks in a 52-week period.

## Michigan

Under the [law](#), employers have a tax incentive to offer paid leave for adoption. The tax credit equals 50% of an employee's wages, capped at \$4,000 per employee, for up to 12 weeks of leave to bond with an adopted child. The state Department of Treasury has [confirmed](#) that the tax credit is unavailable until funded by legislative appropriations, which has not happened yet.

## New Hampshire

Under the [Granite State PFL Act](#), New Hampshire — through MetLife, its insurance partner — requires PFL benefits for state employees. The [program](#) is voluntary for other public and all private employers. Individuals who do not have access through their employer can purchase PFL benefits, paid medical leave (PML) benefits or both. Employers may contract with other insurance companies or choose to self-insure equivalent benefit coverage. Highlights include:

- Wage replacement benefits are 60%.
- The duration may be six or 12 weeks.
- Employers offering MetLife coverage are eligible for a 50% business enterprise tax credit for the first six weeks of leave.

- Covered reasons for leave are the employee's or family member's serious health condition, including childbirth; child bonding after birth, adoption or foster placement; qualifying need related to military deployment or service; and caring for a military service member.
- Contributions can be funded by the employer, employee or both.
- Leaves covered by an STD plan or workers' compensation are not eligible for PFML benefits.

Even if not providing these benefits, employers with 50 or more employees nationwide must, if an employee opts into the program, collect and remit premiums and provide job protection and group health plan coverage at active employee rates during leave.

## South Carolina

Under the [Paid Family Leave Insurance Act](#), employers may provide PFL insurance, either as an amendment/rider to a group disability or life insurance policy or as a separate policy. The PFL insurance must provide at least two weeks of partial wage replacement for leave related to new child bonding, caring for a family member with a serious health condition or a family member injured in the line of duty, and a military qualifying exigency. The [first annual family leave utilization report](#) issued by the Department of Insurance indicated no stand-alone PFL policies were sold, but rather PFL is contained within disability or income policies. The second report, due at the start of 2026, is expected to include data from employer reporting.

## Tennessee

The [Paid Family Leave Insurance Act](#) authorizes FLI as a separate group policy or as an amendment or a rider to a group disability or life insurance policy. The policies provide partial wage replacement for leave to bond with a new child, care for a family member with a serious health condition or manage a family member's impending call or order to active military duty. An FLI tax incentive for employers — available for the 2024 and 2025 tax years — has now expired.

## Texas

Under the [law](#), employers can choose to purchase FLI as a separate policy or as an amendment or a rider to a disability policy. Group FLI policies provide partial wage replacement during leave to care for a family member with a serious health condition or a military injury, bond with a new child, handle qualifying exigencies and address other matters specified in the policy.

## Vermont

Vermont and The Hartford [announced](#) the third and final phase of the voluntary VT-FMLI program, as benefits started on Jan. 1 for employers with just one employee and individuals without a PFML benefit through an employer. This program is a result of the governor's initiative, not an actual law. VT-FMLI provides covered employees with 60% wage replacement, capped at the SS max, for six weeks in a 12-month period.

Qualifying events are:

- Bond with a new child after birth, adoption or foster care placement and to care for a child within one year after birth
- Care for the serious health condition of a family member, including a spouse (domestic partner or civil union partner), child, parent or spouse's parent!
- Care for the employee's own serious health condition
- Handle a qualifying exigency related to active military duty
- Care for a covered military service member with a serious illness or injury who is the employee's spouse, child, parent or next of kin

The program took effect in two prior phases:

- For state government employees (effective July 1, 2023)
- For private and non-state employers with two or more employees (effective July 1, 2024)

More information is available on [The Hartford website](#).

## Virginia

Under the [law](#), insurers can offer family coverage as a class of insurance. Coverage must include these qualifying reasons:

- Bond with new child after birth, adoption or foster care placement
- Care for a family member with a serious health condition
- Handle circumstances related to a family member's active military duty or notice of an impending call or order to active duty

Coverage may be an amendment or a rider to a group disability income policy, a provision included in a group disability income policy, or a separate group insurance policy. The law does not dictate cost, benefit amount or duration.

## Related federal issues

### Tax treatment of PFML contributions and benefits

In January, IRS clarified the federal taxation of PFML contributions benefits in [Revenue Ruling 2025-4](#). Here are the highlights:

For contributions and benefit payments made on or after Jan. 1, 2025:

- **Required employer contributions.** Employers may deduct required PFML contribution amounts as state excise tax payments under [§ 164\(a\)](#). Employers do not include contributions as wages on Form W-2.
- **Required employee contributions.** Employee contributions are on an after-tax basis, subject to federal employment taxes. If an employee itemizes deductions, the amount is deductible as state income tax under [§ 164\(a\)\(3\)](#), subject to the state and local tax (known as SALT) deduction limitation.
- **Voluntary employer contributions.** Amounts employers voluntarily contribute — covering some or all of an employee’s otherwise mandatory contribution and called “employer pick-up” in the revenue ruling — are taxable compensation, reported as W-2 wages. Similar to the employee’s required contribution amount, this amount is deductible by the employee as state income tax under [§ 164\(a\)\(3\)](#), subject to the SALT cap. For the employer, this amount is not considered a state excise tax, but can be deducted as an ordinary and necessary business expense under [§ 162\(a\)](#).
- **Family leave benefit payments.** Total family leave benefit payments are included as gross income but are not wages for federal employment tax purposes. The state administering the PFML program (or Washington, DC) must report family leave benefit payments of \$600 or more on [Form 1099](#) and furnish a copy to the employee.
- **Medical leave benefit payments.** Medical leave benefit payments attributable to the required employer contribution are gross income to the employee (and must be reported on Form 1099) and are W-2 wages for federal employment tax purposes. The state administering the PMFL program, however, is not required to withhold income tax from this portion of the benefit; employees may request withholding on a voluntary basis. Medical leave benefit payments attributable to employee contributions or employer pick-up are excluded from gross income (and thus not reported on Form 1099) and are not W-2 wages for federal employment tax purposes. If a state law does not specify how contributions are allocated between family and medical leave benefits, then the guidance permits an assumption that contributions are allocated equally to each benefit type. Otherwise, if the

state law does specify, then this allocation controls for federal tax purposes. The [table in Section 2](#) addresses this issue in the Total contribution row for each state.

- **Transitional relief.** For the 2025 calendar year, employers can disregard withholding and reporting obligations related to medical leave benefit payment amounts attributable to required employer contributions, as well as wage reporting and federal tax obligations related to required employee contribution amounts voluntarily paid by employers. [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.
- **Puerto Rico tax issues.** Because Puerto Rico has a different tax code, this guidance does not apply to paid leave benefits in the US territory.
- **State tax issues.** The IRS guidance did not address state taxation of PFML contributions and benefits. Many states have published clarifying guidance: [California](#), [Colorado](#), [Connecticut](#), [Delaware](#), [Maine](#), [Maryland](#), [Massachusetts](#), [Minnesota](#), [New Jersey \(TDI and FLI\)](#), [New York](#), [Oregon](#), [Rhode Island](#), [Washington](#) and [Washington, DC](#).

For details on the guidance from IRS and the states (see, in particular, Appendix C), see [IRS clarifies taxation of state and DC PFML contributions, benefits](#) (Jan. 13, 2026).

## PFML tax credit

The [One Big Beautiful Bill Act](#), enacted on July 4, 2025, made permanent a PFML tax credit under § 45S of the IRC. The tax credit had been available since 2018 as a result of the [Tax Cuts and Jobs Act](#) and two extensions through the end of 2025.

Here is a summary of the tax credit available for employers with qualifying paid family and/or medical leave policies:

Provision	Through 2025	2026 and beyond
<b>Determination of tax credit amount</b>	Based on wages paid to qualifying employees on leave	Adds employer option to determine credit based on premiums paid for an insured policy

<b>Provision</b>	<b>Through 2025</b>	<b>2026 and beyond</b>
<b>Eligible employer</b>	If treated as a single employer under IRC § 52(a) and (b), then treated as a single taxpayer	If treated as a single employer under IRC § 414(b) and (c), then treated as a single employer; new exception for a “substantial and legitimate business reason” for an entity within the controlled group not providing the benefit
<b>State-mandated benefits</b>	Not taken into account in determining if the employer policy provides at least 50% wage replacement	Taken into account to determine if employer policy provides at least 50% wage replacement, but not taken into account for determining the credit amount
<b>Qualifying employee</b>	Employed at least 1 year and earning less than 60% of the highly compensated employee threshold	Employed at least 1 year (but employer can reduce this to 6 months), earning less than 60% of the highly compensated employee threshold AND regularly employed at least 20 hours per week

Here are the major aspects of the tax credit, effective for the 2026 tax year and beyond:

- The employer must have a written paid leave policy.
- The policy must offer at least two weeks of paid leave for qualifying full-time employees (and a proportionate amount for part-time employees)
- Leave can be used for one or more [federal FMLA qualifying reasons](#).
- The PFML benefit must replace at least 50% of wages.
- The tax credit ranges from 12.5% to 25% of wages paid to qualifying employees on leave (or the insurance premium paid).

For details on related provisions in the law, see [Permanent, improved tax credit for paid family and medical leave](#) (Dec. 11, 2025). See also these IRS [FAQs](#).

## Table: Paid disability/medical and family leave programs

The tables below summarize the mandatory programs in [California](#), [Colorado](#), [Connecticut](#), [Delaware](#), [Hawaii](#), [Maine](#), [Maryland](#), [Massachusetts](#), [Minnesota](#), [New Jersey](#), [New York](#), [Oregon](#), [Puerto Rico](#), [Rhode Island](#), [Washington](#) and [Washington, DC](#). The tables include 2026 contribution and benefit rates, eligibility criteria and other important program elements.

Paid disability/medical and family leave program summaries	
<b>California</b>	
<b>Covered employer</b>	<ul style="list-style-type: none"> <li>Employers paying wages exceeding \$100 in a calendar quarter to 1 or more employees working in the state</li> <li>State and local government employers can opt in.</li> </ul>
<b>Eligible employee</b>	<p>Earned at least \$300 subject to SDI/PFL withholding during the base period</p> <ul style="list-style-type: none"> <li>Eligibility extends to former employees actively looking for work when leave starts.</li> </ul>
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>SDI (employee’s own nonwork-related disability): 52 weeks per disability</li> <li>PFL (new child bonding, military exigency or family member’s serious health condition): 8 weeks in a 12-month period</li> <li>Intermittent and reduced-schedule leave permitted</li> </ul>
<b>Family member</b>	Employee’s child, parent, parent-in-law, grandparent, grandchild, sibling, spouse, registered domestic partner or designated person (beginning July 1, 2028)
<b>Public plan</b>	Administered with unemployment insurance by the <a href="#">Employment Development Department (EDD)</a>
<b>Private plan</b>	Permitted for self-insured SDI and PFL; insured not available
<b>Total contribution</b>	SDI and PFL combined: 1.3% of wages (no cap); allocation between SDI and PFL not specified
<b>Employer contribution</b>	None
<b>Employee contribution</b>	100% of total contribution

<b>California (continued)</b>	
<b>Benefit calculation</b>	<ul style="list-style-type: none"> <li>Workers earning less than \$63,000 per year receive 90% of wages.</li> <li>Workers earning \$63,000 or more per year receive 70% of wages.</li> </ul>
<b>Base period</b>	First 4 of last 5 completed calendar quarters preceding leave
<b>Maximum weekly benefit</b>	\$1,765
<b>Waiting period</b>	7 days for SDI benefits; no waiting period for PFL
<b>Top-off payments, other leave benefit coordination rules</b>	<ul style="list-style-type: none"> <li>PFL: Employer can require an employee to supplement PFL with accrued vacation, paid sick leave or PTO up to 100% of wages. Employer cannot require use of accrued paid sick leave, vacation or other PTO before receiving PFL benefits.</li> <li>SDI: Employer cannot require use of vacation, PTO or sick leave to top off SDI benefit but can require use of paid sick leave during the waiting period.</li> </ul>
<b>Job protections</b>	Job protections and continued health benefits under the <a href="#">California Family Rights Act and Pregnancy Disability Law</a> and the <a href="#">California Fair Employment and Housing Act</a>
<b>Employer notice</b>	Conspicuously display <a href="#">notice</a> ; provide brochure on hire and when employees request time off for a nonwork-related illness, injury, pregnancy or childbirth
<b>Legal cites</b>	<a href="#">CA Unemp. Ins. Code §§ 2601–3308</a> ; <a href="#">CA Code Regs. tit. 22, §§ 2601 et seq.</a>
<b>Website</b>	<a href="#">EDD</a> ; <a href="#">FAQs</a>
<b>Mercer resources</b>	<a href="#">Changes to California’s paid leave programs coming in 2023</a> (Oct. 8, 2021)

<b>Colorado</b>	
<b>Covered employer</b>	<p>State and local governmental employers, and other employers that meet either of these 2 requirements:</p> <ul style="list-style-type: none"> <li>• Employ at least 1 person for each workday during 20 or more calendar workweeks</li> <li>• Paid wages of at least \$1,500 during any calendar quarter in the prior calendar year</li> </ul> <p>Local government employers can opt out.</p>
<b>Eligible employee</b>	Employee must have earned at least \$2,500 in the base period.
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>• PFML for new child bonding, employee's or family member's serious health condition, military exigency, domestic violence, sexual assault or stalking: 12 weeks in a 12-month period</li> <li>• Additional paid medical leave for pregnancy/childbirth complications: 4 weeks</li> <li>• Additional paid leave for a child in inpatient neonatal intensive care unit: 12 weeks</li> <li>• Reduced schedule and intermittent leave permitted (minimum increments of 1 hour or employer's typical measurement, whichever is shorter)</li> </ul>
<b>Family member</b>	Employee's, spouse's or domestic partner's child, parent, stepparent, grandparent, grandchild, sibling, spouse, domestic partner and any individual with a significant personal bond that is or is like a family relationship
<b>Public plan</b>	Administered by the <a href="#">FAMLI Division</a> of the Department of Labor and Employment
<b>Private plan</b>	Permitted through insurer or self-insured plan approved by state
<b>Total contribution</b>	0.88% of wages up to SS max; allocation between medical leave and family leave not specified
<b>Employer contribution</b>	<ul style="list-style-type: none"> <li>• 50% of total contribution (i.e., 0.44% up to max)</li> <li>• None for employers with fewer than 10 employees (nationwide)</li> </ul>
<b>Employee contribution</b>	50% of total contribution (i.e., 0.44% up to max)
<b>Benefit calculation</b>	90% of employee's AWW in the base period up to 50% of state AWW, plus 50% of amounts above 50% of state AWW
<b>Base period</b>	First 4 of the last 5 consecutive completed calendar quarters immediately preceding the application for benefits

## Colorado (continued)

**Maximum weekly benefit** \$1,381.45 through June 30

**Waiting period** None

**Top-off payments, other leave benefit coordination rules**

- Upon agreement between employer and employee, accrued vacation, PTO or sick leave can be used to top off the FAML I benefit, up to 100% of wages; employer cannot require use of accrued paid leave before or during FAML I.
- Employer can require employer-provided STD, LTD or paid family and medical leave benefits to run concurrently with FAML I benefits.
- Employer can require exhaustion of FAML I benefits as a condition to access STD, LTD or other paid family and medical leave benefits.
- Employer cannot require exhaustion (or commencement) of FAML I leave as a condition to access FMLA, state-mandated paid sick leave or any other leave the employee is entitled to under the terms of the policy.
- Employees are not required to exhaust STD, LTD or other separate bank of leave benefits for the purpose of family and medical leave in order to access FAML I benefits.

**Job protections** Job protections and continued health benefits included in the PFML law for employees who have worked at least 180 days for the same employer

**Employer notice** Conspicuously display [program notice](#) and provide copy upon hire and within 5 days of learning of employee's need for leave; required [pay stub](#); [FAML I employee handbook](#)

**Legal cites** [CO Rev. Stat. §§ 8-13.3-501 et seq.](#); [CO current rules](#)

**Website** [FAML I Division](#)

**Mercer resources** [Colorado moves forward on paid family and medical leave](#) (Dec. 14, 2022)  
[Colorado voters approve paid family and medical leave law](#) (Nov. 10, 2020)

<b>Connecticut</b>	
<b>Covered employer</b>	Employers with 1 or more Connecticut employees, along with state and local governmental employers <ul style="list-style-type: none"> <li>Private and secondary elementary schools and public employers subject to a CBA are excluded.</li> </ul>
<b>Eligible employee</b>	Employed (or recently employed) in Connecticut and earned wages of at least \$2,325 in the highest-earning quarter of the base period <ul style="list-style-type: none"> <li>Eligibility extends to former employees filing a claim within 12 weeks of employment separation.</li> </ul>
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>PFML for new child bonding, employee's/family member's serious health condition, organ/bone marrow donation, military exigency or military caregiving: 12 weeks (including 12 days for matters related to family violence or sexual assault) in a 12-month period</li> <li>Additional medical leave for serious health condition during pregnancy: 2 weeks</li> <li>Reduced-schedule and intermittent leave permitted, but job protections under <a href="#">Connecticut's Family and Medical Leave Act (CT FMLA)</a> don't extend to intermittent leave for birth, adoption or foster care (child bonding must be taken consecutively for CT FMLA job protection)</li> </ul>
<b>Family member</b>	Spouse, son, daughter, parent, sibling, grandparent and grandchild, including by blood, marriage, adoption, foster care or <i>in loco parentis</i> relationships; and anyone with whom the employee has family-equivalent relationship
<b>Public plan</b>	<a href="#">Connecticut Paid Leave</a> (administered by Aflac)
<b>Private plan</b>	Permitted through insurer or self-insured plan approved by state
<b>Total contribution</b>	0.5% of wages up to SS max; allocation between medical leave and family leave not specified
<b>Employer contribution</b>	None
<b>Employee contribution</b>	100% of total contribution
<b>Benefit calculation</b>	95% of AWW up to \$677.66, plus 60% of AWW exceeding \$677.60
<b>Base period</b>	The first 4 of last 5 completed calendar quarters
<b>Maximum weekly benefit</b>	\$1,016.40
<b>Waiting period</b>	None

## Connecticut (continued)

- Top-off payments, other leave benefit coordination rules**
- Employer can require or permit use of accrued sick leave, vacation, PTO or other paid leave to top off state PFML benefits up to 100% of wages, but employee must be able to retain at least 2 weeks of accrued PTO.
  - Employer-provided STD, LTD and parental leave can run concurrently with state benefits, as long as employee doesn't receive more than 100% pay.

**Job protections** Job protections under [CT FMLA](#) and [CT Family Violence Leave Act](#)

**Employer notice** Conspicuously display [notice of employee rights](#)

**Legal cites** [CT Gen. Stat. §§ 31-49e - 30-49t, 31-51kk - 31-51ss](#)

**Website** [Connecticut Paid Leave](#)

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Delaware	
<b>Covered employer</b>	<p>Employers with 10 or more Delaware employees, along with state and local government employers</p> <ul style="list-style-type: none"> <li>• Employers with 10 to 24 Delaware employees only have to comply with the law's parental leave requirements.</li> <li>• Employers include companies using a PEO</li> <li>• State of incorporation is irrelevant</li> </ul>
<b>Eligible employee</b>	<p>Employed at least 12 months (not necessarily consecutive if break in service is &lt; 7 years) and worked at least 1,250 hours in the previous 12 months</p> <ul style="list-style-type: none"> <li>• Employees that work &lt; 25 hours per week must sign a waiver to be excluded from PFML benefits and the duty to contribute</li> <li>• Part-time, casual and seasonal state and Department of Education employees are excluded.</li> </ul>
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>• Parental leave for new child bonding: 12 weeks in a 12-month period</li> <li>• Employee's/family member's serious health condition or military exigency: 6 weeks in a 24-month period</li> <li>• Maximum combined leave in a 12-month period: 12 weeks</li> <li>• Reduced-schedule and intermittent leave permitted only when taking medical leave or caring for family member's serious health condition (minimum one-day increments)</li> </ul>
<b>Family member</b>	<p>Spouse, son, daughter and parent, including by blood, marriage, adoption, foster care or <i>in loco parentis</i> relationships, domestic partners</p>
<b>Public plan</b>	<p>Administered by the <a href="#">Delaware Department of Labor</a> (DDOL)</p>
<b>Private plan</b>	<ul style="list-style-type: none"> <li>• Permitted for some or all PFML components through insurer or self-insured plan approved by state</li> <li>• Considerable penalty for switching from private plan to public plan</li> </ul>
<b>Total contribution</b>	<p>0.8% of wages up to SS max, including 0.4% for medical leave, 0.32% for parental leave and 0.08% for family leave</p>
<b>Employer contribution</b>	<ul style="list-style-type: none"> <li>• Employers with ≥ 25 Delaware employees: 50% of total contribution (i.e., 0.4% of wages up to max)</li> <li>• Employers with 10–24 Delaware employees: 50% of parental leave contribution only (i.e., 0.16% of wages up to max)</li> <li>• Employers with &lt; 10 Delaware employees: none</li> </ul>

<b>Delaware (continued)</b>	
<b>Employee contribution</b>	<ul style="list-style-type: none"> <li>• Generally, 50% of total contribution (i.e., 0.4% of wages up to max)</li> <li>• If employed by an employer with between 10 and 24 Delaware employees, 50% of parental leave contribution only (i.e., 0.16% of wages up to max)</li> <li>• If employed by an employer with fewer than 10 Delaware employees, none</li> </ul>
<b>Benefit calculation</b>	80% of employee's AWW
<b>Base period</b>	52 weeks before claim submission
<b>Maximum weekly benefit</b>	<ul style="list-style-type: none"> <li>• Maximum weekly benefit for 2026 and 2027: \$900</li> <li>• Minimum weekly benefit: \$100</li> </ul>
<b>Waiting period</b>	None
<b>Top-off payments, other leave benefit coordination rules</b>	<ul style="list-style-type: none"> <li>• Employers cannot require use of accrued PTO before accessing PFML benefits.</li> <li>• Employer and employee can agree to supplement PFML benefits with accrued PTO, up to 100% of wages.</li> <li>• Employers can offset employer-provided STD, LTD or other paid leave benefits with PFML benefits.</li> </ul>
<b>Job protections</b>	Job protections and continued health benefits included in PFML law
<b>Employer notice</b>	Provide notice of employee rights at hire and on request for leave; conspicuously display poster; see <a href="#">Employer Information and Resources</a> website for notice
<b>Legal cites</b>	<a href="#">19 DE Code Ch. 37</a> ; <a href="#">19 DE Admin. Code § 1401</a>
<b>Website</b>	<a href="#">Delaware Paid Leave</a>
<b>Mercer resource</b>	<a href="#">Delaware paid family and medical leave overview</a> (slide deck) (Jan. 9, 2026) <a href="#">Delaware enacts paid family and medical leave law</a> (July 7, 2022)

<b>Hawaii</b>	
<b>Covered employer</b>	Employers (including state and local governments) with 1 or more employees working in Hawaii
<b>Eligible employee</b>	<p>Currently employed (or separated for less than 2 weeks), worked at least 20 hours/week for 14 weeks, and earned at least \$400 in past 52 weeks</p> <ul style="list-style-type: none"> <li>Eligibility extends to former employees within 14 days of employment separation if they would have continued in or resumed employment except for the disability.</li> </ul>
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>TDI (employee's own nonwork-related injury or sickness, including pregnancy): 26 weeks in a 52-week period</li> <li>Family leave: None</li> </ul>
<b>Family member</b>	Not applicable
<b>Public plan</b>	No public plan
<b>Private plan</b>	Permitted through <a href="#">authorized insurer</a> or self-insured plan approved by state
<b>Total contribution</b>	Set by insurer
<b>Employer contribution</b>	Balance of plan costs after employee contribution; employer may pay entire cost of TDI or share cost with eligible employees
<b>Employee contribution</b>	One-half of the premium cost but not more than 0.5% of weekly wage base of \$1,500.21 (\$7.50 per week)
<b>Benefit calculation</b>	58% of employee's AWW in the base period
<b>Base period</b>	<ul style="list-style-type: none"> <li>Generally, 8 weeks preceding disability</li> <li>For employees paid by commission or piecework: 52 weeks preceding disability</li> </ul>
<b>Maximum weekly benefit</b>	\$871
<b>Waiting period</b>	7 consecutive days or until 1st day of hospital stay, whichever occurs sooner
<b>Top-off payments, other leave benefit coordination rules</b>	Not expressly prohibited; coordination with accrued paid leave and employer-provided leave is not otherwise addressed.
<b>Job protections</b>	None
<b>Employer notice</b>	Conspicuously display <a href="#">notice</a>
<b>Legal cites</b>	<a href="#">HI Rev. Stat. Chs. 392 and 398</a> ; <a href="#">HI Admin. R. § 12-11</a>

**Hawaii (continued)**

**Website** Department of Labor and Industrial Relations' Disability Compensation Division TDI [website](#); [FAQs](#)

**Mercer resource** [Hawaii employee health and leave benefits may need special attention \(July 26, 2024\)](#)

<b>Maine (benefits available May 1, 2026)</b>	
<b>Covered employer</b>	Employers with 1 or more Maine employees, along with state and local governmental employers
<b>Eligible employee</b>	Employee must have earned wages at least 6 times the state average weekly wage in the base period
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>• Medical leave for employee’s serious health condition: 12 weeks</li> <li>• Family leave for family member’s serious health condition, child bonding in first year, qualifying exigency, military caregiving, safety matters, organ donation or military family member’s death or serious health condition: 12 weeks</li> <li>• Intermittent leave permitted (minimum 1-hour increments)</li> <li>• Combined leave limit in a benefit year: 12 weeks</li> </ul>
<b>Family member</b>	Spouse, domestic partner, child, parent, sibling, grandparent, grandchild and designated individual who has significant personal bond with employee
<b>Public plan</b>	Administered by Aflac
<b>Private plan</b>	<ul style="list-style-type: none"> <li>• Permitted through insurer or self-insured plan approved by state</li> <li>• Application start date: April 1</li> </ul>
<b>Total contribution</b>	1% of wages up to SS max; allocation between medical leave and family leave not specified
<b>Employer contribution</b>	<ul style="list-style-type: none"> <li>• Employers with <math>\geq 15</math> employees: 50% of total contribution (i.e., 0.5% of wages up to max)</li> <li>• Employers with <math>&lt; 15</math> employees: none</li> </ul>
<b>Employee contribution</b>	50% of total contribution (i.e., 0.5% of wages up to max)
<b>Benefit calculation</b>	<ul style="list-style-type: none"> <li>• Employee’s AWW is <math>\leq 50\%</math> of state AWW: 90% of employee’s AWW</li> <li>• Employee’s AWW is <math>&gt; 50\%</math> of state AWW: 90% of employee’s AWW up to 50% of state AWW, plus 66% of employee’s AWW exceeding 50% of state AWW</li> </ul>
<b>Base period</b>	First 4 of the last 5 completed calendar quarters immediately before first day of benefit year
<b>Maximum weekly benefit</b>	100% of state AWW (\$1,198.84 through June 30) (Law does not allocate between family and medical leave benefits for federal tax purposes; see also <a href="#">Tax treatment of PFML contributions and benefits</a> section)
<b>Waiting period</b>	7 days for medical leave (once per benefit year); none for other leaves

## Maine (continued) (benefits available May 1, 2026)

- Top-off payments, other leave benefit coordination rules**
- PFML payments are reduced by state unemployment, government-provided STD or LTD benefits, and employer-provided LTD benefits.
  - Employers cannot condition the right to PFML benefits on an employee's use or exhaustion of accrued vacation, sick leave, or other PTO before or during PFML.
  - Employees can choose to use accrued paid leave benefits during first 7 days of medical leave or to top off PFML benefits.
  - Employers can offset employer-provided STD or paid parental leave benefits with PFML benefits or use them to top off PFML benefits.

**Job protections** Job protections and continued health benefits apply to employees who have worked at least 120 days for the same employer before taking PFML; employees on PFML have right to continue accruing paid sick and vacation time and other benefits.

**Employer notice** Workplace [poster](#); written [notice](#) within 30 days of hire

**Legal cites** [26 MRSA Ch. 7, Subch. 6-C](#); [12-702 CMR Ch. 1](#)

**Website** [Maine Department of Labor](#); [Employer FAQs](#)

**Mercer resources** [Maine paid family and medical leave overview](#) (slide deck) (Dec. 13, 2024)  
[Maine law requires paid family and medical leave](#) (Sept. 11, 2023)

Maryland (contributions start Jan. 1, 2027; benefits available no later than Jan. 3, 2028)	
<b>Covered employer</b>	Employers with 1 or more Maryland employees, along with state and local government employers
<b>Eligible employee</b>	Employees who worked at least 680 hours in Maryland during the 12 months immediately before leave starts
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>• PFML for employee's/family member's serious health condition, new child bonding, military caregiving or military exigency: 12 weeks</li> <li>• Additional leave for employee's serious health condition and new child bonding leave in the same rolling 12-month period: 12 weeks</li> <li>• Intermittent leave permitted (minimum 4-hour increments)</li> </ul>
<b>Family member</b>	Spouse or domestic partner, child, parent, sibling, grandparent and grandchild, including by blood, marriage, adoption, foster care or <i>in loco parentis</i> relationships
<b>Public plan</b>	Administered by the <a href="#">Maryland Department of Labor</a> (MDOL)
<b>Private plan</b>	Permitted through insurer or self-insured plan approved by state
<b>Total contribution</b>	<ul style="list-style-type: none"> <li>• 0.9% of wages up to SS max</li> <li>• MDOL will announce an updated 2027 contribution rate by May 1, if necessary.</li> <li>• Rate will be adjusted annually every November for the following year (starting with the 2028 calendar year).</li> <li>• Allocation between medical leave and family leave not specified.</li> </ul>
<b>Employer contribution</b>	<ul style="list-style-type: none"> <li>• Employers with <math>\geq 15</math> employees nationally: 50% of total contribution (i.e., 0.45% of wages up to max)</li> <li>• Employers with <math>&lt; 15</math> employees nationally: none</li> </ul>
<b>Employee contribution</b>	50% of total contribution (i.e., 0.45% of wages up to max)
<b>Benefit calculation</b>	<ul style="list-style-type: none"> <li>• Employee's AWW is <math>\leq 65\%</math> of state AWW: 90% of employee's AWW</li> <li>• Employee's AWW is <math>&gt; 65\%</math> of state AWW: 90% of employee's AWW up to 65% of state AWW, plus 50% of employee's AWW exceeding 65% of state AWW</li> </ul>
<b>Base period</b>	Last 680 hours for which employee was paid in the 4 most recently completed calendar quarters
<b>Maximum weekly benefit</b>	<ul style="list-style-type: none"> <li>• Maximum weekly benefit: \$1,000</li> <li>• Minimum weekly benefit: \$50</li> <li>• Minimum and maximum weekly benefits are subject to change.</li> </ul>
<b>Waiting period</b>	None

**Maryland (continued) (contributions start Jan. 1, 2027; benefits available no later than Jan. 3, 2028)**

- Top-off payments, other leave benefit coordination rules**
- Employers cannot require employees to use or exhaust accrued paid vacation, sick leave or other PTO before or during FAMILI leave. Draft rules suggest employees can choose to use accrued paid sick leave before FAMILI leave.
  - Employers and employees can agree to use accrued paid vacation, sick leave or other PTO (including sick leave under the [Healthy Working Families Act](#)) to top off FAMILI benefits, up to 100% of wages.
  - Draft rules allow employers to require STD, LTD or employer-provided parental leave to run concurrently with (or in coordination with) FAMILI. When used concurrently, the STD, LTD or employer-provided parental leave can supplement the FAMILI benefit up to 100% of wages.

**Job protections** Job protections and continued health benefits required, unless denial of reinstatement is “necessary to prevent substantial and grievous economic injury to the operations of the employer”

**Employer notice** Notice of employee rights (not yet available) provided at hire, annually and when leave is requested

**Legal cite** [MD Code Ann. Lab. & Empl. tit. 8.3](#)

**Website** [Maryland FAMILI](#)

**Mercer resources** [Maryland paid family and medical leave overview](#) (slide deck) (May 9, 2024)  
[Maryland revises paid family and medical leave law](#) (Sept. 2, 2025)

<b>Massachusetts</b>	
<b>Covered employer</b>	Employers with at least 1 employee in Massachusetts <ul style="list-style-type: none"> <li>State and local government employers can opt in.</li> </ul>
<b>Eligible employee</b>	Earned at least \$6,300 during the last 4 completed calendar quarters and at least 30 times more than weekly PFML benefits <ul style="list-style-type: none"> <li>Eligibility extends to former employees within 26 weeks from employment separation unless they start new employment.</li> </ul>
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>Family leave for new child bonding, caring for family member's serious health condition or handling military exigency: 12 weeks</li> <li>Medical leave for employee's own serious health condition: 20 weeks</li> <li>Military caregiving leave for covered service member: 26 weeks</li> <li>Maximum combined leave in a 52-week period: 26 weeks</li> <li>Intermittent leave permitted</li> </ul>
<b>Family member</b>	Employee's parent, spouse, domestic partner, child (including step-, foster or adopted child or legal ward), grandchild, grandparent and sibling; spouse's or domestic partner's child and parent; and anyone with whom employee has an <i>in loco parentis</i> relationship
<b>Public plan</b>	Administered by the <a href="#">Department of Family and Medical Leave (DFML)</a>
<b>Private plan</b>	Permitted for medical and/or family leave benefits through insurer or self-insured plan approved by state
<b>Total contribution</b>	0.88% of wages up to SS max, including 0.70% for medical leave and 0.18% for family leave
<b>Employer contribution</b>	Employers with > 25 Massachusetts employees: <ul style="list-style-type: none"> <li>Medical leave: 60% of contribution (i.e., 0.42% of wages up to max)</li> <li>Family leave: none</li> </ul> Employers with ≤ 25 Massachusetts employees: none
<b>Employee contribution</b>	<ul style="list-style-type: none"> <li>100% of family leave contribution (i.e., 0.18% of wages up to max)</li> <li>40% of medical leave contribution (i.e., 0.28% of wages up to max)</li> <li>Combined 52% of total contribution (i.e., 0.46% of wages up to max)</li> </ul>
<b>Benefit calculation</b>	80% of employee's AWW up to 1/2 of state AWW (\$1,829.13), and 50% of employee's AWW over that amount
<b>Base period</b>	Last 4 completed calendar quarters within past 5 quarters before start of claim
<b>Maximum weekly benefit</b>	\$1,230.39
<b>Waiting period</b>	7 consecutive calendar days (except for bonding leave immediately following a medical leave)

## Massachusetts (continued)

- Top-off payments, other leave benefit coordination rules**
- Employers cannot require employees to exhaust accrued sick, vacation or personal time before or during PFML.
  - Employees can use accrued paid leave during the first 7 days of PFML and to top off PFML benefits up to 100% of wages.
  - Employers can offset PFML benefits from STD, LTD or employer-provided parental leave.

**Job protections** Job protections and continued health benefits included in the PFML law and the [Massachusetts Parental Leave Act](#)

**Employer notice** [Workplace poster](#); written [notice](#) (paper or electronic) within 30 days of hire with acknowledgement of receipt (or documentation of decline)

**Legal cites** MA Gen. Laws Chs. [149, § 105D](#) and [175M](#); [458 CMR 2.00](#)

**Website** [DFML](#); [Employer FAQs](#); [Employer contributions calculator](#)

**Mercer resources** [Massachusetts family/medical leave private plan renewal due soon \(Sept. 8, 2020\)](#)  
[Massachusetts readies for paid family and medical leave \(Jan. 13, 2020\)](#)

<b>Minnesota</b>	
<b>Covered employer</b>	Employers with 1 or more Minnesota employees, along with state and local governmental employers
<b>Eligible employee</b>	Earnings of at least 5.3% of state AWW in the base period for current employer, and employees separated from employment for less than 26 weeks <ul style="list-style-type: none"> <li>Seasonal hospitality employees are excluded.</li> </ul>
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>Medical leave for employee's own serious health condition: 12 weeks</li> <li>Family leave for a family member's serious health condition, child bonding, qualifying exigency and matters related to domestic abuse, sexual assault or stalking of employee/family member: 12 weeks</li> <li>Maximum combined leave in a benefit year: 20 weeks</li> <li>Employer option to cap intermittent leave at 480 hours per 12-month period (any remaining leave time must be taken continuously).</li> </ul>
<b>Family member</b>	Employee's parent, spouse or domestic partner, child, grandchild, grandparent and sibling; spouse's parent and grandparent; individual with whom "a relationship ... creates an expectation and reliance that the applicant care for the individual, whether or not the applicant and the individual reside together"
<b>Public plan</b>	Administered by the <a href="#">Family and Medical Benefit Insurance (FMBI) Division</a> of the Department of Employment and Economic Development
<b>Private plan</b>	Permitted through insurer or self-insured plan approved by state
<b>Total contribution</b>	0.88% of wages up to \$185,000 (Minnesota rounds the SS max to the nearest \$1,000), including 0.61% for medical leave and 0.27% for family leave
<b>Employer contribution</b>	<ul style="list-style-type: none"> <li>50% of total contribution (i.e., 0.44% of wages up to max)</li> <li>Employers with &lt; 30 employees: reduced contribution rate of 0.22% of wages if employee's AWW is 150% or less than state AWW</li> </ul>
<b>Employee contribution</b>	<ul style="list-style-type: none"> <li>50% of medical leave contribution (i.e., 0.305% of wages up to max)</li> <li>50% of family leave contribution (i.e., 0.135% of wages up to max)</li> <li>Combined 50% of total contribution (i.e., 0.44% wages up to max)</li> </ul>
<b>Benefit calculation</b>	<ul style="list-style-type: none"> <li>Employee's AWW is <math>\leq</math> 50% of state AWW: 90% of employee's AWW</li> <li>Employee's AWW is <math>&gt;</math> 50% of state AWW and <math>\leq</math> 100% of state AWW: 90% of employee's AWW up to 50% of state AWW, plus 66% of employee's AWW exceeding 50% of state AWW</li> <li>Employee's AWW is <math>&gt;</math> 100% of state AWW: 90% of employee's AWW up to 50% of state AWW, plus 66% of employee's AWW up to remaining 50% of state AWW, plus 55% up to the maximum weekly benefit</li> </ul>
<b>Base period</b>	Most recently completed 4 calendar quarters

## Minnesota (continued)

**Maximum weekly benefit** State AWW (\$1,423 through Sept. 30)

**Waiting period** None

**Top-off payments, other leave benefit coordination rules**

- Employers cannot require employees to use or exhaust accrued paid vacation, sick leave or other PTO before or during PFML.
- Employers can designate salary continuation, vacation, accrued sick leave or other PTO as supplemental benefits that employees can use to top off PFML, up to 100% of wages.
- Employees can choose to use accrued vacation, sick leave, PTO or STD or LTD in lieu of PFML benefits, in which case employment protections provided by the law apply.
- Employers can offset STD, LTD and employer-provided parental leave with PFML benefits.

**Job protections** Job protections and continued health benefits included in the PFML law

**Employer notice** Workplace poster, written notice within 30 days of hire or premium collection (whichever is later), payroll earnings statement information and ineligibility notice to applicable seasonal hospitality employees (each available in [Employer toolkit](#))

**Legal cite** [MN Stat. Ch. 268B](#)

**Website** [FMBI Division](#); [Employer FAQs](#)

**Mercer resources** [Minnesota paid family and medical leave overview \(slide deck\) \(July 25, 2023\)](#)  
[Minnesota passes paid family and medical leave law \(July 10, 2023\)](#)

New Jersey	
<b>Covered employer</b>	Employers with at least 1 NJ employee and annual payroll of \$1,000 or more <ul style="list-style-type: none"> <li>State and local governmental employers exempt from TDI but required to participate in FLI</li> </ul>
<b>Eligible employee</b>	Worked at least 20 weeks earning at least \$303 weekly or earned a combined total of \$15,200 in the base period <ul style="list-style-type: none"> <li>Eligibility extends to former employees within 14 days after employment separation.</li> </ul>
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>TDI (employee's own nonwork-related disability/serious health condition, including organ and bone marrow donation): 26 weeks or 8 weeks on a reduced schedule (with a potential extension to 12 weeks)</li> <li>FLI (new child bonding; family member's serious health condition; state of emergency, isolation or quarantine required by healthcare provider or public health authority; or safe leave related to domestic or sexual violence): 12 weeks</li> <li>Maximum combined leave in a 52-week period: 38 weeks</li> <li>Intermittent FLI leave permitted, but limited to 56 days</li> </ul>
<b>Family member</b>	Employee's spouse or domestic partner, child (of any age), parent or person standing <i>in loco parentis</i> , parent-in-law, sibling, grandparent, grandchild, any blood relative, and anyone with a family-equivalent relationship
<b>Public plan</b>	Administered by <a href="#">Division of Temporary Disability and Family Leave Insurance</a>
<b>Private plan</b>	<ul style="list-style-type: none"> <li>Permitted for TDI (self-insured, insured or through a union welfare fund)</li> <li>No private plans approved for FLI</li> </ul>
<b>Total contributions</b>	<ul style="list-style-type: none"> <li>TDI: 0.19% of the first \$171,100 earned</li> <li>FLI: 0.23% of the first \$171,100 earned</li> </ul>
<b>Employer contribution</b>	<ul style="list-style-type: none"> <li>TDI: balance of plan costs after any required employee contribution</li> <li>FLI: none</li> </ul>
<b>Employee contribution</b>	<ul style="list-style-type: none"> <li>TDI: 100% of total contribution</li> <li>FLI: 100% of total contribution</li> </ul>
<b>Benefit calculation</b>	<ul style="list-style-type: none"> <li>85% of employee's AWW</li> </ul>
<b>Base period</b>	First 4 of last 5 completed calendar quarters preceding leave
<b>Maximum weekly benefit</b>	\$1,199

<b>New Jersey (continued)</b>	
<b>Waiting period</b>	<ul style="list-style-type: none"><li>• TDI: 7 consecutive days (unless TDI taken for organ or bone marrow donation); benefit payments are paid retroactively to the start of disability after 3 additional weeks</li><li>• FLI: no waiting period</li></ul>
<b>Top-off payments, other leave benefit coordination rules</b>	<ul style="list-style-type: none"><li>• TDI: Employers can require or permit employees to use accrued vacation or other PTO before accessing TDI benefits. Employers can't require employees to use accrued sick leave mandated under the NJ Earned Sick Leave Law. Employees eligible for both sick leave and either TDI or FLI can choose the order in which to use the benefits but cannot receive both at the same time.</li><li>• FLI: Employees can choose to use accrued vacation, sick leave or other PTO before receiving FLI benefits, but employer can't require it. Use of accrued sick or vacation leave doesn't reduce the FLI benefit duration.</li><li>• Employers can offset STD/LTD with TDI or FLI.</li></ul>
<b>Job protections</b>	<p>No, but the <a href="#">FLA</a> provides 12 weeks of job and health benefit protections every 24 months for unpaid family leave for employees of 30 or more employees nationally after 12 months and 1,000 hours of employment</p> <ul style="list-style-type: none"><li>• Beginning July 17, FLA protections will extend to employees with 3 months and 250 hours of employment with an employer with at least 15 employees nationally.</li><li>• The <a href="#">Security and Financial Empowerment Act</a> (SAFE Act) provides job protections for up to 20 days of safe leave.</li></ul>
<b>Employer notice</b>	Conspicuously display posters for <a href="#">TDI</a> and <a href="#">FLI</a>
<b>Legal cites</b>	<a href="#">NJ Stat. Ann. §§ 43:21-25 to 43:21-56</a> ; NJ Admin. Code tit. 12, <a href="#">Chs. 18 and 21</a>
<b>Website</b>	<a href="#">Division of Temporary Disability and Family Leave Insurance</a>
<b>Mercer resource</b>	<a href="#">New Jersey updates, expands family and disability benefits</a> (March 26, 2019)

<b>New York</b>	
<b>Covered employer</b>	Employers with 1 or more New York employees for 30 days in the year <ul style="list-style-type: none"> <li>• State and local governmental employers can opt in.</li> </ul>
<b>Eligible employee</b>	<p>DBL: Full-time employees are eligible after 4 consecutive work weeks; part-time employees (less than 20 hours per week) are eligible after 24 workdays.</p> <ul style="list-style-type: none"> <li>• Eligibility extends to former employees within 26 weeks of employment separation.</li> </ul> <p>PFL: Full-time employees are eligible after 26 consecutive work weeks; part-time employees are eligible after 175 workdays.</p> <ul style="list-style-type: none"> <li>• Beginning in 2027, construction employees covered by a CBA are eligible after working at least 26 of the last 39 weeks with any employer that is a party to the CBA.</li> <li>• Employers and unions can waive PFL through a CBA if it provides PFL benefits at least as favorable as under the law.</li> </ul>
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>• DBL (nonwork-related disability): 26 weeks (for pregnant employees, 4 weeks before birth and 6–8 weeks for Cesarean section — after birth)</li> <li>• PFL (new child, family member’s health condition or qualifying military exigency): 12 weeks</li> <li>• Maximum combined leave in a 52-week period: 26 weeks</li> <li>• Intermittent PFL permitted, but limited to the average number of days worked per week multiplied by 12 (e.g., workers averaging 3 days per week can take 36 days of intermittent leave); increments may not be less than one day</li> </ul>
<b>Family member</b>	Employee’s spouse or domestic partner, child (under 18 or substantially limiting physical or mental impairment), stepchild, parent, stepparent, parent-in-law, sibling, grandparent and grandchild
<b>Public plan</b>	Available through <a href="#">NY State Insurance Fund</a>
<b>Private plan</b>	Permitted for either or both DBL and PFL (insured or self-insured)
<b>Total contribution</b>	<ul style="list-style-type: none"> <li>• DBL: 0.5% of wages up to maximum contribution of \$0.60/week plus balance of plan costs</li> <li>• PFL: 0.432% of wages up to \$95,349.54</li> </ul>
<b>Employer contribution</b>	<ul style="list-style-type: none"> <li>• DBL: Balance of plan costs after employee contribution</li> <li>• PFL: None</li> </ul>

New York (continued)	
<b>Employee contribution</b>	<ul style="list-style-type: none"> <li>• DBL: 0.5% of wages up to max</li> <li>• PFL: 0.432% of wages up to max</li> <li>• Part-time employees have the right to opt out of contributions and waive PFL coverage (completed <a href="#">waiver form</a> required) if:               <ul style="list-style-type: none"> <li>– Regularly scheduled for less than 20 hours per week and will not work 175 days in a year, or</li> <li>– Regularly scheduled for 20 or more hours per week, but won't be in employment for at least 26 consecutive weeks</li> </ul> </li> </ul>
<b>Benefit calculation</b>	<ul style="list-style-type: none"> <li>• DBL: 50% of employee's AWW</li> <li>• PFL: 67% of employee's AWW</li> </ul>
<b>Base period</b>	8 weeks of covered employment preceding leave
<b>Maximum weekly benefit</b>	<ul style="list-style-type: none"> <li>• DBL: \$170</li> <li>• PFL: \$1,228.53</li> </ul>
<b>Waiting period</b>	<ul style="list-style-type: none"> <li>• DBL: 7 consecutive days</li> <li>• PFL: No waiting period</li> </ul>
<b>Top-off payments, other leave benefit coordination rules</b>	<ul style="list-style-type: none"> <li>• DBL: Employees can choose to supplement DBL with accrued paid vacation or sick leave up to 100% of wages. Employer can offset STD with DBL benefit.</li> <li>• PFL: Employers cannot require use of accrued paid vacation or PTO but may allow employees to choose to supplement PFL with accrued paid leave up to 100% of wages. Employers can require use of employer-provided paid parental leave concurrently with PFL and offset the employer benefit.</li> </ul>
<b>Job protections</b>	<ul style="list-style-type: none"> <li>• Job protections and continued health benefits included in the PFL law; none for DBL</li> <li>• <a href="#">State labor law</a> generally prohibits adverse actions against employees for taking legally protected absences.</li> </ul>
<b>Employer notice</b>	<ul style="list-style-type: none"> <li>• DBL: Conspicuously display notice of coverage</li> <li>• PFL: Conspicuously display notice of compliance; use or customize <a href="#">model language</a> for written materials (e.g., employee handbook)</li> </ul>
<b>Legal cites</b>	<a href="#">NY Workers' Comp. Law §§ 200–242</a> ; <a href="#">NY CRR tit. 12, §§ 355.1 et seq.</a>
<b>Websites</b>	<a href="#">Paid Family Leave</a> <a href="#">Disability benefits information for employers</a>

<b>Oregon</b>	
<b>Covered employer</b>	Employers with 1 or more Oregon employees, along with state and local governmental employers
<b>Eligible employee</b>	Earned at least \$1,000 in the base period
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>• PFML for employee's/family member's serious health condition, new child bonding, safe leave, death of a family member, or to care for a child due to public health emergency school or childcare closure: 12 weeks</li> <li>• Additional paid medical leave for pregnancy- or childbirth-related disability or medical condition: 2 weeks</li> <li>• Additional unpaid family, child-bonding or medical leave for employees who have worked 180 days and at least 25 hours/week: 4 weeks</li> <li>• Intermittent leave permitted (minimum one-day increments)</li> </ul>
<b>Family member</b>	Child, spouse, parent, grandparent, grandchild, sibling, domestic partner and any individual related by blood or affinity
<b>Public plan</b>	Administered by <a href="#">PLO</a>
<b>Private plan</b>	Permitted through insurer or self-insured plan approved by state
<b>Total contribution</b>	1% of wages up to SS max; allocation between medical leave and family leave not specified
<b>Employer contribution</b>	<ul style="list-style-type: none"> <li>• Employers with <math>\geq 25</math> employees: 40% of total contribution (i.e., 0.4% of wages up to max)</li> <li>• Employers with <math>&lt; 25</math> employees: none</li> </ul>
<b>Employee contribution</b>	<ul style="list-style-type: none"> <li>• 60% of total contribution (i.e., 0.60% of wages up to max)</li> </ul>
<b>Benefit calculation</b>	<ul style="list-style-type: none"> <li>• Employees earning <math>\leq 65\%</math> of state AWW: 100% of employee's AWW</li> <li>• Employees earning <math>&gt; 65\%</math> of state AWW: 65% of state AWW, plus 50% of employee's AWW over that amount (up to 120% of SAWW)</li> </ul>
<b>Base period</b>	<ul style="list-style-type: none"> <li>• First 4 of the last 5 completed calendar quarters</li> <li>• Alternatively, the last 4 completed calendar quarters</li> </ul>
<b>Maximum weekly benefit</b>	<ul style="list-style-type: none"> <li>• Maximum weekly benefit: \$1,636.56 (through June 30)</li> <li>• Minimum weekly benefit: \$68.19 (through June 30)</li> </ul>
<b>Waiting period</b>	None
<b>Top-off payments, other leave benefit coordination rules</b>	<ul style="list-style-type: none"> <li>• Employees can (but employers cannot require) use accrued paid sick leave, vacation or other PTO before PFML benefits or to top off PFML benefits, up to 100% of wages. Employers can — but are not required to — allow a top-off amount that results in benefits exceeding full wages.</li> <li>• Employers can offset STD, LTD and employer-provided parental or family leave with PFML.</li> </ul>

<b>Oregon (continued)</b>	
<b>Job protections</b>	Job protections and continued health benefits apply under PFML law for employees who have worked at least 90 days for the same employer with at least 25 employees. Rights also apply under state <a href="#">Family Leave Act</a> and <a href="#">Military Family Leave Act</a> for workers of employers with at least 25 employees.
<b>Employer notice</b>	<ul style="list-style-type: none"><li>• Conspicuously display <a href="#">model notice (poster)</a> at each worksite and distribute a copy electronically or by mail to remote workers; provide at hire and on learning of employee's need for leave.</li><li>• If advance written notice of leave from employees is required, employer must outline requirements in written policy and procedures provided to all employees at hire.</li></ul>
<b>Legal cites</b>	<a href="#">OR Rev. Stat. Ch. 657B (PFMLI)</a> , <a href="#">§ 659A.272</a> (safe leave) and <a href="#">§ 659A.150</a> (family leave)
<b>Website</b>	<a href="#">PLO; Employer guidebook</a>
<b>Mercer resource</b>	<a href="#">Oregon's paid family and medical leave contributions delayed to 2023 (Aug. 5, 2021)</a>

<b>Puerto Rico</b>	
<b>Covered employer</b>	Employers with 1 or more employees in Puerto Rico during any day of current or previous calendar year
<b>Eligible employee</b>	<b>SINOT:</b> Earned at least \$150 through covered employment during base period <b>Working Mothers Protection Act (WMPA):</b> any woman employed in any capacity
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>• SINOT disability leave for nonwork-related disability, including pregnancy: 26 weeks in a 52-week period</li> <li>• WMPA paid maternity leave for female employees: 8 weeks (4 weeks prenatal and 4 weeks postnatal or 1 week prenatal and 7 weeks postnatal with medical certification showing ability to work close to due date), with possible extension for late births</li> <li>• WMPA additional unpaid maternity leave: up to 12 weeks for postnatal complications</li> <li>• WMPA paid adoption leave for female employees: 8 weeks for a child age 5 or younger and not in school; 5 weeks for a child age 6 or older</li> </ul>
<b>Family member</b>	<ul style="list-style-type: none"> <li>• Not applicable</li> </ul>
<b>Public plan</b>	<b>SINOT</b> ( <a href="#">English version</a> )
<b>Private plan</b>	<ul style="list-style-type: none"> <li>• SINOT: Permitted through insurer or self-insured plan approved by Puerto Rico</li> <li>• WMPA: No</li> </ul>
<b>Total contribution</b>	<ul style="list-style-type: none"> <li>• SINOT: 0.6% of wages up to a wage max of \$9,000, plus administrative expenses as determined by secretary of Labor</li> <li>• WMPA: 100% wage replacement</li> </ul>
<b>Employer contribution</b>	<ul style="list-style-type: none"> <li>• SINOT: 50% of total contribution (i.e., 0.3% of wages up to max) plus administrative expenses</li> <li>• WMPA: 100% (i.e., total wage replacement)</li> </ul>
<b>Employee contribution</b>	<ul style="list-style-type: none"> <li>• SINOT: 50% (i.e., 0.3% of wages of up to max)</li> <li>• WMPA: None</li> </ul>
<b>Benefit calculation</b>	<ul style="list-style-type: none"> <li>• SINOT: 65% of employee’s AWW in base period</li> <li>• WMPA: 100% of average wages earned in base period</li> </ul>
<b>Base period</b>	<ul style="list-style-type: none"> <li>• SINOT: First 4 of last 5 consecutive calendar quarters immediately preceding application for benefits</li> <li>• WMPA: 6 months before leave</li> </ul>

## Puerto Rico (continued)

<b>Maximum weekly benefit</b>	SINOT <ul style="list-style-type: none"><li>• Maximum weekly benefit: \$113 (\$55 for agricultural workers)</li><li>• Minimum weekly benefit: \$12</li></ul> WMPA: Not applicable
<b>Waiting period</b>	<ul style="list-style-type: none"><li>• SINOT: 7-day waiting period or until 1st day of hospital stay, whichever occurs sooner</li><li>• WMPA: none</li></ul>
<b>Top-off payments, other leave benefit coordination rules</b>	Not expressly prohibited; coordination with other leaves is not otherwise addressed.
<b>Job protections</b>	Job protections under WMPA; none for SINOT
<b>Employer notice</b>	Not applicable
<b>Legal cites</b>	<a href="#">PR Laws Ann. tit. 11, §§ 201–212</a> ; <a href="#">PR Laws Ann. tit. 29 §§ 467 et seq.</a>
<b>Website</b>	<a href="#">SINOT</a>
<b>Mercer resource</b>	<a href="#">Puerto Rico’s benefit and leave laws sometimes differ from others</a> (Aug. 12, 2024)

<b>Rhode Island</b>	
<b>Covered employer</b>	Employers with 1 or more employees in Rhode Island <ul style="list-style-type: none"> <li>State and local governmental employers can opt in.</li> </ul>
<b>Eligible employee</b>	Earned \$19,200 in base-period wages; alternative earnings test available if needed
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>TDI (employee's own nonwork-related disability, including organ and bone marrow donation): 30 weeks</li> <li>TCI (new child bonding or caring for seriously ill family member): 8 weeks</li> <li>Maximum combined leave in a 52-week period: 30 weeks</li> <li>Intermittent leave permitted for TDI, but not permitted for TCI</li> </ul>
<b>Family member</b>	Employee's child, parent, parent-in-law, grandparent, spouse or domestic partner, siblings, step-siblings, foster siblings and adopted siblings.
<b>Public plan</b>	Administered by the <a href="#">Department of Labor and Training (DLT)</a>
<b>Private plan</b>	None permitted
<b>Total contribution</b>	TDI and TCI together: 1.1% of wages up to \$100,000; allocation between TDI and TCI not specified
<b>Employer contribution</b>	None
<b>Employee contribution</b>	100%
<b>Benefit calculation</b>	4.62% of highest quarterly earnings in base period (~60% of employee's AWW)
<b>Base period</b>	First 4 of last 5 completed calendar quarters before start of claim
<b>Maximum weekly benefit</b>	\$1,103; \$1,489 for employees with 5 or more dependents (through June 30)
<b>Waiting period</b>	None (but benefit eligibility requires at least 7 days of unemployment due to nonjob-related illness)
<b>Top-off payments, other leave benefit coordination rules</b>	<ul style="list-style-type: none"> <li>Employees can supplement TDI and TCI with accrued paid sick, vacation and other PTO.</li> <li>Employers can offset TDI and TCI from STD, LTD and employer-provided parental leave.</li> </ul>
<b>Job protections</b>	Job protections and continued health benefits include the TCI law and the <a href="#">Rhode Island Parental and Family Medical Leave Act</a> ; none for TDI
<b>Employer notice</b>	Conspicuously display <a href="#">poster</a>
<b>Legal cite</b>	<a href="#">RI Gen. Laws §§ 28-39 - 28-41</a>

**Rhode Island (continued)**

**Website**                      [DLT](#)

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<b>Washington</b>	
<b>Covered employer</b>	Employers with 1 or more Washington employees, along with state and local governmental employers
<b>Eligible employee</b>	Worked $\geq$ 820 hours in the base period <ul style="list-style-type: none"> <li>Eligibility extends to former employees if they meet the hours worked requirement.</li> </ul>
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>Family leave to care for a family member's serious health condition, bond with new child or handle military exigency: 12 weeks (including bereavement leave during the 7 calendar days after a miscarriage or the death of a child for whom the employee could have taken bonding leave)</li> <li>Medical leave for employee's serious health condition: 12 weeks</li> <li>Additional paid pregnancy-related disability leave: 2 weeks</li> <li>Maximum combined leave in a 52-week period: 16 weeks (18 weeks if a pregnancy-related disability occurs in addition to other allowed uses)</li> <li>Intermittent leave permitted (one-hour minimum increment)</li> <li>Minimum PFML claim duration is 4 consecutive hours of leave</li> </ul>
<b>Family member</b>	Employee's child, son-in-law, daughter-in-law, parent or person standing <i>in loco parentis</i> , spouse or domestic partner, sibling, grandchild, grandparent and someone who expects to rely on the employee for care (regardless of whether that person lives with the employee)
<b>Public plan</b>	Administered by the <a href="#">Employment Security Department</a>
<b>Private plan</b>	Permitted through state-approved self-insured plan for family leave, medical leave or both
<b>Total contribution</b>	1.13% of wages up to SS max; allocation between medical leave and family leave not specified
<b>Employer contribution</b>	Employers with $\geq$ 50 Washington employees: <ul style="list-style-type: none"> <li>Medical leave: 55% of contribution (i.e., 0.32284% of wages up to max)</li> <li>Family leave: none</li> </ul> Employers with < 50 Washington employees: none
<b>Employee contribution</b>	<ul style="list-style-type: none"> <li>Medical leave: 45% of contribution</li> <li>Family leave: 100% of contribution</li> <li>Combined 71.43% of total premium (i.e., 0.80716% of wages up to max)</li> </ul>
<b>Benefit calculation</b>	90% of employee's AWW up to 50% of the state AWW, plus 50% of employee's AWW over that amount
<b>Base period</b>	First 4 of last 5 completed calendar quarters before start of claim

## Washington (continued)

**Maximum weekly benefit** \$1,647

**Waiting period** 7 consecutive days, but none for bonding leave

**Top-off payments, other leave benefit coordination rules**

- Employers can designate employer-provided paid leave (accrued or banked) as supplemental leave used to top off the state benefit.
- Employers cannot require the use of supplemental leave. Employer-provided paid leave that is not a supplemental benefit will reduce the state benefit if used concurrently.
- Employer cannot require employee to use WA PFML concurrently with federal FMLA leave but may count FMLA leave time against WA PFML entitlement with timely written notice.

**Job protections**

- Job protections and continued health benefits apply after 180 calendar days of work with an employer with 25 or more employees in the state (15 or more employees, as of Jan. 1, 2027; 8 or more employees, as of Jan. 1, 2028).

**Employer notice** Conspicuously display [poster](#); give [notice](#) to PFML-eligible employees absent more than 7 consecutive days; use optional paystub insert; provide notice of [job protection rights](#), including return to work date, to employees on leave

**Legal cites** [WA Rev. Code tit. 50A](#); [WA Admin. Code Ch. 192-500](#)

**Website** [Washington Paid Family & Medical Leave](#); [Employer's toolkit](#)

**Mercer resource** [Washington enacts numerous benefit, insurance and related laws \(April 14, 2022\)](#)

<b>Washington, DC</b>	
<b>Covered employer</b>	Employers with 1 or more employees working in the district <ul style="list-style-type: none"> <li>Local government employers are exempt</li> </ul>
<b>Eligible employee</b>	Worked in the city some or all of the 52 calendar weeks immediately before leave
<b>Leave duration</b>	<ul style="list-style-type: none"> <li>PFML for employee's/family member's serious health condition, new child bonding or safe leave: 12 weeks</li> <li>Additional paid leave for prenatal care: 2 weeks</li> <li>Maximum combined leave in a 52-week period: 12 weeks (14 weeks if taking both child bonding and prenatal leave)</li> <li>Intermittent leave permitted</li> <li>All leaves (including intermittent leave) must have minimum increments of 1 day</li> </ul>
<b>Family member</b>	Employee's spouse or domestic partner, child, parent or person standing <i>in loco parentis</i> , sibling, grandchild, grandparent; spouse's or domestic partner's child and parent
<b>Public plan</b>	Administered by the <a href="#">Department of Employment Services</a>
<b>Private plan</b>	None allowed
<b>Total contribution</b>	0.75% of Washington, DC, payroll (through June 30); no cap
<b>Employer contribution</b>	100%
<b>Employee contribution</b>	None
<b>Benefit calculation</b>	90% of AWW up to 1.5 times the city's minimum wage, plus 50% of employee's AWW over that amount
<b>Base period</b>	4 of the last 5 completed calendar quarters
<b>Maximum weekly benefit</b>	\$1,190 (typically adjusted effective each Oct. 1)
<b>Waiting period</b>	None
<b>Top-off payments, other leave benefit coordination rules</b>	<ul style="list-style-type: none"> <li>Employer can require use of accrued paid leave or employer-provided parental or family leave to top off DC UPL benefits.</li> <li>STD cannot be offset by DC UPL benefits.</li> </ul>
<b>Job protections</b>	Job protections and continued health benefits under the <a href="#">DC FMLA</a>

## Washington, DC (continued)

**Employer notice** [Conspicuously display poster](#) and provide notice of rights at hire, annually and on notice of need for leave

**Legal cites** [DC §§ 32-541.01 et seq.; 7 DC Mun. Regs tit. 7, §§ 34 and 35](#)

**Website** [DC Office of Paid Family Leave](#)

**Mercer resources** [Washington, DC, amends and extends paid family and medical leave \(Nov. 2, 2021\)](#)  
[Washington, DC's paid leave program starts July 1 \(June 10, 2020\)](#)  
[Employers need to prepare now for Washington, DC's universal paid leave \(June 11, 2019\)](#)

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