

# STATE PAID FAMILY & MEDICAL LEAVE LAWS

Last updated April 2025



In addition to the unpaid family and medical leave benefits under the Family Medical Leave Act (FMLA), many states also have their own **paid** family and medical leave programs. This State-by-State Paid Family & Medical Leave Laws Chart provides an overview of the different leave guidelines by state.

STATE	PROGRAM NAME AND WEBSITE	EFFECTIVE DATES	PLAN ADMINISTRATION	SOURCE OF FUNDING	ANNUAL CONTRIBUTION/ TAX AMOUNT IN 2025	CLAIMS FILING PROCESS	BENEFIT DURATION	WEEKLY BENEFIT AMOUNT IN 2025	WAITING/ ELIMINATION PERIOD	EMPLOYER BENEFIT OFFSET?	JOB- PROTECTED?	EMPLOYER NOTICE OBLIGATIONS	BENEFITS TAXABLE?°
CA*	<a href="#">Paid Family Leave (PFL)</a>	2004	State Fund only	Employee pays full cost	1.2% of wages with no wage cap (incl PFL & SDI)	<a href="#">Employee via SDI Online</a>	8 wks in any 12-month period	70% or 90% up to <b>\$1,680.00</b>	None	Yes	No, but may be under CFRA	Employers must <a href="#">post a notice and provide a brochure</a> to employees	Yes, subject to federal but <i>not</i> state income taxes; CA will issue 1099-G
CO	<a href="#">Family &amp; Medical Leave Insurance Program (FAMLI)</a>	Contributions: 1/1/2023; Benefits: 1/1/2024	State Fund, but may apply for Private Plan	50/50 Employer/ Employee split	0.9% of wages up to \$176,100	<a href="#">Employee via My FAMLI+ portal</a>	12 wks family, medical, military, domestic violence +4 wks pregnancy disability	37%-90% up to <b>\$1,324.21</b>	None	Yes	Yes, after working for 180 days	Employers must <a href="#">display a poster and provide a notice</a> to employees	Yes, subject to federal but <i>not</i> state income taxes; CO will issue 1099-G
CT	<a href="#">Paid Family &amp; Medical Leave (PFML)</a>	Contributions: 1/1/2021; Benefits: 1/1/2022	State Fund, but may apply for Private Plan	Employee pays full cost	0.5% of wages up to \$176,100	<a href="#">Employee via CT Paid Leave website</a>	12 wks family or medical, +2 wks pregnancy disability, 26 wks military, in any 12-month period	95% up to 60x min. wage or <b>\$981.00</b>	None	Yes for Private Plan	No, but may be under CTFMLA	Employers must provide a <a href="#">notice</a> to employees	Yes, subject to federal and state income taxes; CT will issue 1099-G
DC	<a href="#">Paid Family Leave (PFL)</a>	2020	State Fund only	Employer only	0.75% of wages with no wage cap	<a href="#">Employee via DC OPFL</a>	12 wks parental, family, medical 2 wks prenatal	~90% up to <b>\$1,153.00</b>	7 days	None	No, but may be under DCFMLA	Employers must <a href="#">display a poster and provide a notice</a> to employees	Yes, subject to federal and DC income taxes; DC will issue 1099-G

\*Employees working within the City of **San Francisco** may be entitled to additional leave benefits under the [Paid Parental Leave Ordinance](#).

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DE	<a href="#">Healthy Delaware Families Act</a>	Contributions begin 1/1/25; benefits begin 1/1/26	State Fund, but may apply for Private Plan	50/50 Employer/ Employee split	0.8% of wages up to \$176,100	<a href="#">Employee via Delaware DOL</a>	12 wks parental (in a 12-month period); 6 wks family, medical, or military (in a 24-month period)	80% of average weekly wage up to <b>\$900</b>	None	Yes for Private Plan	Yes	Employers must <a href="#">display a poster and provide a notice</a> to employees	TBD
ME	<a href="#">Paid Family and Medical Leave Benefits Program</a>	Contributions: 1/1/2025; Benefits: 5/1/2026	State Fund, but may apply for Private Plan	Employer/ Employee split	1% of wages up to \$176,100	TBD	12 wks medical, family, bonding, qualifying exigency, safety, or organ donation	N/A	7 calendar-day elimination period	TBD	Yes, after working for 120 days	Employers must <a href="#">display a poster and provide a notice</a> to employees	Yes, subject to federal but <i>not</i> state income taxes
MD	<a href="#">Family and Medical Leave Insurance Program</a>	Contributions: 1/1/2027; Benefits: 1/3/2028	State Fund, but may apply for Private Plan	Employer/ Employee split	0.9% of wages up to \$176,100	<a href="#">Employee via Maryland Department of Labor</a>	12 weeks of leave benefits in an application year (12 weeks each for both parental and serious health condition allowed in same year)	up to 90% of average weekly wage with a cap of <b>\$1,000</b>	None	Yes	Yes	Employers must provide a notice to employees	TBD

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MA	<a href="#">Paid Family &amp; Medical Leave (PFML)</a>	Contributions: 1/31/2020; Benefits: 1/1/2021	State Fund, but may apply for Private Plan	Employer/ Employee split	0.88% of wages up to \$176,100	<a href="#">Employee via Mass.gov</a>	12 wks family, 20 wks medical, 26 wks military, for combined total of 26 wks per year	~80% up to \$1,170.64	7 calendar-day elimination period	Yes for Private Plan	Yes	Employers must <a href="#">display a poster</a> and <a href="#">provide a notice</a> to employees	Yes, subject to federal and MA income taxes; option to withhold 5% state tax and 10% federal tax
MN	<a href="#">Paid Family and Medical Leave (PFML)</a>	Contributions: 1/1/2026; Benefits: 1/1/2026	State Fund, but may apply for Private Plan	Employer/ Employee split	0.7% of wages; 0.4% of wages for medical benefit program only; 0.3% of wages for family benefit program only	<a href="#">Employee via Minnesota Department of Employment and Economic Development</a>	12 wks medical; 12 wks family, bonding, safety, or qualifying exigency; for combined total of 20 wks per year	N/A	7 calendar-day elimination period	Yes for Private Plan	Yes	Employers must display a poster and provide a notice to employees	TBD
NH <sup>†</sup>	<a href="#">Granite State Paid Family Leave Plan (FMLI)</a>	Effective: 7/1/2021; Benefits: 1/1/2023	Voluntary through state-approved Private Plan	Employer's choice	Determined by carrier	Employee submits to carrier	6 or 12 wks in 12-month period	60% of average weekly wage up to SS cap	1-week elimination period	Yes	Yes	Not specified.	Yes subject to federal and state income taxes; option for voluntary tax withholding
NJ	<a href="#">Family Leave Insurance (FLI)</a>	2009	State Fund, but may apply for Private Plan	Employee pays full cost	0.33% of the first \$165,400 in covered wages (max \$545.82)	<a href="#">Employee via Dept. of Labor &amp; Workforce Development</a>	12 wks in 12-month period from 1 <sup>st</sup> date of claim	85% up to \$1,081.00	None	Yes for Private Plan	No, but may be under NJFLA	Employers must <a href="#">display a poster</a> and <a href="#">provide a notice</a> to employees	Yes, subject to federal but <i>not</i> state income taxes; NJ will issue a 1099-G

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NY	<a href="#">Paid Family Leave (PFL)</a>	2018	State Fund, but may apply for Private Plan	Employee pays full cost	0.388% of wages up to max of \$354.53	Employee notifies employer, then submits form to carrier	12 wks in 52-week period from 1 <sup>st</sup> date of claim	67% up to \$1,177.32	None	Yes, employer may provide richer benefit	Yes	Employers must <a href="#">display a poster and provide a notice</a> to employees	Yes, subject to federal and state income taxes; carrier will issue 1099-MISC
NV	<a href="#">Paid Family and Medical Leave Tax Abatement</a>	10/2/2023	Voluntary through state-approved application for tax abatement	Employer's choice	N/A	Employee notifies employer	12 wks family or medical	At least 55% of regular wage	N/A	N/A	Yes	Not specified.	TBD
OR	<a href="#">Paid Family &amp; Medical Leave (PFML)</a>	Contributions: 1/1/2023; Benefits: 9/1/2023	State Fund, but may apply for Private Plan	40/60 Employer/ Employee split	1.0% of wages up to \$176,100	Through <a href="#">Frances Online</a> beginning September 2023	12 wks family or medical, +2 wks pregnancy disability	100% on sliding scale, up to 120% state AWW up to \$1,307.17 (through June 30, 2025)	None	Yes, for Private Plan	Yes, after working for 90 days	Employers must <a href="#">display a poster and provide a notice</a> to employees	Yes, subject to federal and state income tax for family and safe leave benefits; medical leave benefits taxable based on ratio of employer contributions to total contributions

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RI	<a href="#">Temporary Caregiver Insurance (TCI)</a>	2014	State Fund only	Employee pays full cost	1.2% of wages up to \$87,000 (incl TDI & TCI) (through July 1, 2025)	<a href="#">Employee via Dept. of Labor and Training</a>	6 wks in 12-month period from 1 <sup>st</sup> date of claim	4.62% of wages from highest quarter of Base Period, up to <b>\$1,070.00</b> (through July 1, 202)	None	None, except “Partial Return to Work” status	Yes	Employers must <a href="#">display a poster</a>	Yes, subject to federal and state income taxes; RI will issue 1099-G
VT†	Vermont Family and Medical Leave Insurance Plan	Benefits 7/1/2023 for state employees; 7/1/2024 for private and public employees; 1/1/2025 for self-employed	<b>Voluntary</b> through state-sponsored private or self-insured plans provided by the Hartford	Depends on plan design option	Depends on plan design option	<a href="#">The Hartford Website</a>	6 weeks family, medical, or military	60% up to SS wage base	7 days for medical leave; none for all other leave reasons	TBD	TBD	Not specified.	TBD
VA	<a href="#">Paid Family &amp; Medical Leave (PFML)</a>	Contributions: 1/1/2024; Benefits: 1/1/2025	<b>Voluntary</b> through State Fund, but may apply for Private Plan	28.48% / 71.52% Employer/ Employee split if 50+ employees; Employee funded if <50 employees	Determined by carrier	Employee submits to carrier	12 wks family, medical, or military; 16 wks combined medical and family; or 18 wks combined with pregnancy disability	80% of state average weekly wage	None	TBD	Yes	Not specified.	Yes, subject to federal and state income taxes

† VT FAMLl is open on a voluntary basis. It is not mandated paid leave.

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WA	<a href="#">Paid Family &amp; Medical Leave (PFML)</a>	2020	State Fund, but may apply for Private Plan	28.48% / 71.52% Employer/ Employee split if 50+ employees; Employee funded if <50 employees	0.92% of wages up to \$160,200	<a href="#">Employee via Employment Security Dept.</a>	12 wks family, medical, or military, 16 wks combined medical and family, or 18 wks combined with pregnancy disability	90% up to \$1,542.00	None for parental leave, “postnatal period” leave, or military exigency; 7 calendar-day elim. period for other leave	Yes for Private Plan	Yes	Employers must <a href="#">display a poster and provide a notice</a> to employees	Yes (Note: WA does not collect state income tax)

° The IRS released new guidance on the federal tax treatment of contributions and benefits paid under state paid family and medical leave laws. Review [Revenue Ruling 2025-4](#) with a tax professional for more information.

Compliance around Leaves of Absence can be challenging and often puts employers at risk of litigation and fines. OneDigital's Leave of Absence administration services are designed to assist employers in building exceptional workplaces and attracting and retaining their employees.

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