## **Guide for Employers**



Who is required to participate?

- Covered employers who have one or more employees working in CT\* must participate.
- These employers must register with the CT Paid Leave Authority and are required to withhold 0.5% of employee wages via payroll deduction (called *contributions*).
- Contributions must be remitted to the CT Paid Leave Authority quarterly.
- Contributions are due on the last day of quarter.
- There is a one month grace period after the end of the quarter to remit contributions to avoid interest/penalties.

What is the private plan option?

- If employers offer or would like to offer a private Paid Family and Medical plan in lieu of
  participating in the public plan, they may apply to the CT Paid Leave Authority for an
  exemption from the public program.
- To be approved, the private plan must:
  - Be comparable to the public plan, and
  - A majority of the employer's employees must have agreed to the plan by a vote.
- The employer is not exempt from participating in the public plan until they have received approval from the CT Paid Leave Authority.

Is CT Paid Leave the same as FMLA?

- NO. CT Paid Leave only offers payment for qualifying leave reasons but does NOT offer job protected leave, which is provided under FMLA.
- Federal and state Family & Medical Leave Acts (FMLA) describe the rules for job-protected leave and are NOT paid leave laws.
- CT FMLA oversight is provided by the CT Department of Labor.
- Employers should work directly with their employees to determine if they are entitled to job-protected leave under FMLA or other leave laws.

What are qualifying reasons for CT Paid Leave benefits?

- **Medical Leave**: to receive treatment for or recover from one's own serious health condition (includes pregnancy as well as serving as an organ/bone marrow donor).
- Bonding Leave: to bond with a new child that has entered the home through birth, adoption, or foster care.
- Caregiver Leave: to care for a family member experiencing a serious health condition.
- Safe Leave: to address certain issues arising from family violence or sexual assault.
- MILITARY SPECIFIC:
  - Qualifying Exigency Leave: to engage in certain activities arising from a spouse, child, or parent who is on federal active duty, or has been notified of an impending call or order to federal active duty in the Armed Forces
  - Military Caregiver Leave: to care for a family member who is a member of the military and who has experienced a serious injury or illness that occurred in the line of active duty in the Armed Forces

What are worker eligibility requirements?

- Minimum of \$2,325 in wages in at least one of the first 4 of the 5 most recently completed
  quarters (wages may be combined from more than one covered employer), and fit into one
  of the following categories:
  - Currently employed and working in CT\* for a covered employer, or
  - Had been employed and working in CT\* for a covered employer in the 12 weeks immediately preceding the leave.

## **Guide for Employers**



What is the employee contribution amount?

- The program is funded solely through employee contributions.
- Employees have contributions of 1/2 of 1% (0.5%) of their wages deducted from each paycheck through payroll deduction.
- Contributions are made from wages up to the defined Social Security wage base (using the same calculations for determining total wages as are used to calculate FICA).
- Total wages for an employee include the gross earnings from their employer(s): salary or hourly wages, vacation pay, holiday pay, tips, commissions, severance pay, etc.

Can an employee receive CT Paid Leave and other income-replacement benefits at the same time?

- Covered employees may receive compensation from CT paid Leave at the same time as receiving income replacement benefits from their employer (for example, use of paid time off, short-term disability, etc.)
- Combined compensation cannot exceed 100% of a worker's regular rate of compensation
- Worker may not receive CT Paid Leave compensation at the same time they are receiving Unemployment Compensation, Worker's Compensation, or any of other state or federal benefit that provides wage replacement.
- To understand how CT Paid Leave will interact with Short-Term Disability, you will need to speak to your short-term diability policy provider and review your contract with them.

How long can a worker receive CT Paid Leave benefits?

- Up to 12 weeks of benefits are available in a 12-month period for most leave reasons.
- An additional two weeks may be available for incapacitation that occurs during pregnancy. These two weeks can also be used for routine pre-natal appointments.
- Up to 12 days of benefits are available for specific safe leave reasons.
- Benefit rate is based on prior earnings and benefits are capped at 60x state minimum wage.

In what different ways can leave be taken?

- Leave can be taken in the following formats:
  - Block leave Leave taken as a consecutive span of time for a single qualifying reason.
  - Reduced schedule leave A leave schedule that reduces an employee's usual number of working hours per workweek, or hours per workday, for a period of time (normally from a full-time schedule to a part-time schedule.)
  - Intermittent leave Leave in separate, non-consecutive time periods rather than a single span of time for a single qualifying reason.

What do you need to do when a worker applies?

- Workers can begin their application at <a href="mailto:ctpaidleave">ctpaidleave</a>.org or by calling (877) 499-8606.
- When a worker applies for CT Paid Leave, they'll provide you with an Employment
  Verification Form asking about their normal work schedule, any other compensation they'll
  receive when on leave, etc.
- You will need to complete this form and either send it directly to our third-party claims administrator or return it to your employee so they can submit it.

Remember, you must provide your employees with the <u>Notice of Employee Rights under CT FMLA and CT Paid Leave</u> upon hire and annually thereafter.