ABSENCE DISABILITY & LIFE

Statutory Update

MarshMcLennan Agency

MMA-ADL.com/blog

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In this Update:

Federal Guidance

DOL: Use of Paid Time Off During FMLA and Paid Family and Medical Leave

On January 14 the Department of Labor's Wage and Hour Division released an Opinion Letter providing guidance around the use of paid time off during a leave that simultaneously falls under the Family and Medical Leave Act of 1993 (FMLA) and a statutory disability or paid family leave (PFML) program.

In the letter the DOL reminds of existing regulations and guidance that:

- Employees may elect, or an employer *may require* employees, to "substitute" accrued employer-provided paid leave (e.g., sick time, vacation time, PTO, etc.) so that the employee receives pay during an otherwise-unpaid period of leave taken under the FMLA. The period of absence during which the employee uses employer-provided paid leave runs concurrently with FMLA leave.
- If an employee takes leave and is receiving payments through a disability or workers' compensation plan, and the absence also qualifies under FMLA, the leave period must be designated as FMLA and counted against FMLA entitlement. The FMLA "substitution rule" above doesn't apply here since the employee's leave is not completely unpaid; the use of accrued employer-provided paid leave to supplement the employee's benefit payments must be agreed upon by *both* the employer and the employee.

The DOL's opinion is that during a period of leave covered by a PFML program the applicability of use of accrued employer-provided paid leave would be similar to that for leave featuring a pay component through a disability or workers' compensation plan, so that:

1) leave under a PFML program that would also qualify under FMLA must be designated FMLA; and
2) the "substitution rule" does not apply during the portion of leave that is paid under the PFML program – *where the state law permits*, the employer and the employee must *mutually agree* to the use of accrued employer-provided paid leave to supplement PFML benefits.

However, if the employee's PFML leave/benefits end and the employee's FMLA entitlement has not yet exhausted, the "substitution rule" would apply to the remainder of leave that is unpaid.

IRS: Federal Tax Treatment of Statutory Paid Family and Medical Leave Contributions and Benefits

On January 15 the Internal Revenue Service (IRS) released long-awaited guidance on the federal tax treatment of contributions toward and benefits received from state-mandated paid family and medical leave (PFML) programs.

Revenue Ruling 2025-4 outlines several scenarios involving PFML contribution and benefits and concludes that, generally…

Contributions

- Employee contributions
  - Employee (post-tax) contribution amounts are included in the employee's gross income and wages for Federal income and employment tax purposes, and must be reported on the employee's Form W-2 for that tax year.
  - Employees *who itemize deductions on their Federal tax filing* may deduct the amount of contributions as a state income tax, up to the State and Local Tax (SALT) deduction limit described in 26 USC §164(b)(6).
- Employer contributions
  - Mandatory contributions may be deducted by the employer as an excise tax incurred in carrying out its business. As the employee does not profit financially from the employer's payment of these contributions, the amounts are *not* included in the employee's gross income.
  - If the employer voluntarily "picks up" all or a part of the employee contribution, the employer may deduct this amount as an ordinary and necessary business expense. The amount is treated as additional compensation to the employee, and therefore included in the employee's gross income and wages for Federal income and employment tax purposes and reported on the employee's W-2.
    - If the employee itemizes deductions on their Federal tax filing, this amount may be deducted as state income tax, up to the SALT deduction limit.

Benefit Payments

- Medical Leave payments are taxable based on the employer-to-employee ratio of contribution payments*:
  - the portion of the benefit attributable to the *employee's portion* of contribution - and any employer "pick-up" contributions - is *excluded* from the employee's gross income and not taxable to the employee; and
  - the portion attributable to the *employer's portion* of contribution is *included* in the employee's gross income, and subject to Federal income and employment taxes.

  * *Similar to third-party sick pay; reporting and withholding rules under IRS Notice 2015-6 apply.*
- Family Leave payments are taxable regardless whether the employer or the employee paid the contributions. Benefits are included in the employee's gross income, but are not considered wages. Therefore, they are subject to income tax but not to employment taxes. The state will file with the IRS and provide the employee with a Form 1099.

Additional notes

- The IRS' guidance is with regard to PFML contributions made to and benefits paid by the state. Tax treatment of contributions and benefits under approved private plans may be addressed in future guidance.
- Transition relief will be provided to the District of Columbia, states, and employers from certain withholding, payment, and information reporting requirements for state medical leave benefits paid during calendar year 2025.
- The IRS is accepting comments on additional situations and aspects of state PFML benefit programs by April 15, 2025.

For more in-depth analysis, please see:

- MMA Compliance COE, 2/26/25: IRS Taxation and Reporting Guidance for State Paid Family and Medical Leave
- Ernst & Young LLP, 1/22/25: IRS releases guidance on tax treatment of state-paid family and medical leave contributions and benefits

Family and Medical Leave Updates

California Family Rights Act (CFRA) and Pregnancy Disability Leave (CA PDL) – Updated Notices

In January California's Civil Rights Department (CRD) posted updated versions of the following required notices:

- Family Care and Medical Leave (CFRA Leave) and Pregnancy Disability Leave
- Your Rights and Obligations as a Pregnant Employee

Notice requirements for CFRA and CA PDL:

- Employers are required to post notice prominently where easily viewed by applicants and employees. Electronic posting is sufficient as long as it is posted electronically in a conspicuous place or places where employees would tend to view it in the workplace.
- Employers who publish an employee handbook that describes other kinds of reasonable accommodation or temporary disability leaves must also include information on CFRA and Pregnancy Disability Leave.
- The employer may include both CFRA and PDL leave requirements in a single notice (*see sample text*).
- Employers are also encouraged to give a copy of the notices to current and new employees, ensure that copies are otherwise available to each current and new employee, and disseminate the notice in any other way.
- Notice of the availability of PDL must be provided when after an employee tells the employer of her pregnancy or sooner if the employee inquires about reasonable accommodation, transfer, or pregnancy disability leave.

- Any employer whose workforce at any facility or establishment contains 10% or more of persons who speak a language other than English as their spoken language shall translate the notice into every language that is spoken by at least 10% of the workforce (*translations are available*).

An updated version of the California Law Prohibits Workplace Discrimination and Harassment poster is also available, including translations. This notice must be conspicuously posted in hiring offices, on employee bulletin boards, in employment agency waiting rooms, union halls, and other places employees gather. Any employer whose workforce at any facility or establishment consists of more than 10% of non-English speaking persons must also post this notice in the appropriate language or languages.

Delaware Paid Leave (DE PL) – Updated Regulations

On January 13 the Delaware Department of Labor (DE DOL) adopted changes to the final regulations for the Delaware Paid Leave (DE PL) program. The amended rules became effective February 10 and include technical edits, terminology adjustments, and clarifications to prior rule versions. Some of the notable changes are listed below, with ***edits in italics*** – *this is not a full summary of the rules or the changes*.

Definitions

- "Average Weekly Wage" means the employee's gross earnings, ***that are earned in Delaware****, as determined under the Federal Insurance Contribution Act, 26 USC Ch. 21 ("FICA")*, whether salaried or hourly (prior to any payroll deductions or withholdings) for the prior 52 weeks divided by 52.
- "Delaware FICA" *(new to rules)* means employee's gross earnings, that are earned in Delaware, as determined under FICA.
- "Employee" means an individual employed by an employer.
  - For the purposes of the DE PL law, individuals primarily reporting for work at a worksite in Delaware are employees unless otherwise excluded. "Primarily" is defined as working at least 60% of an employee's work hours physically in Delaware each calendar quarter*. Individuals primarily reporting for work at a worksite or telecommuting outside of Delaware are not considered employees under DE PFML unless the employer elects to classify them as such.
    * (2.4.2): The determination of whether an employee's particular work hours or wages were earned in Delaware or outside of Delaware shall be determined according to whether the income that arose from those hours or wages was withheld from the employee's paycheck as in-state or out-of-state by the Delaware Department of Finance's rules and regulations.
  - *Unless otherwise excluded under the Act, employees include individuals subject to a collective bargaining agreement, and teachers and other individuals working at schools*.
  - Employee does not include any self-employed individual unless they separately qualify as a bona fide employee by paying themselves wages reported on Form W-2.
  - An "employee" under DE PL does not include the following types of individuals:
    - Federal government workers, railroad workers, and employees of Tribal Governments;
    - State of Delaware employees in a casual/seasonal position covered under 29 Del.C. §5903 (17)a; and
    - Department of Education (14 Del.C.) employees who are in a casual/seasonal position that would be covered under 29 Del.C. §5903 (17)a, or in an equivalent casual/seasonal position with an entity covered by State employee benefits.
- "Employer" is defined as those who engage in commerce, or any industry or activity affecting commerce, anywhere within the State of Delaware as well as those acting, directly or indirectly, in the interest of a covered employer to any of the employees of the employer, subject to the limitations set forth in the Act. The employer who actually pays the employee will be considered that individual's employer, *except as provided in this definition*:
  - *If a company is an employer client of a "professional employer organization" as defined by 19 Del.C. §3302(12)(J), then the employer client is the employer (added by SB248 last year).*
  - If an employer has employees physically working in Delaware, they are an employer for purposes of the Act. An employer's state of incorporation is immaterial.

- Employer also includes any successor in interest of the employer as defined by 29 CFR §825.107 (FMLA), an integrated employer as defined by 29 CFR §825.104(c)(2), and a joint employer where 2 or more businesses exercise some control over the work or working conditions of the employee. Joint employers may be separate and distinct entities with separate owners, managers, and facilities.

Quarterly Contribution Remittance and Reporting

- (6.4) Manner of Contribution. Funds and information must be submitted to the Division in electronic form; cash and checks will not be accepted. The Division may elect to allow employers to submit contributions by credit card, with an additional fee set by the Division for the convenience. In addition to contribution amounts, all employers shall be required to provide the following information, itemized by employee:
  1) Employer name and employer identification number or individual tax identification number (for sole proprietorships);
  2) Employee name & unique identifier (social security number, individual tax identification number, permanent resident card, or visa foil number);
  3) ~~Weekly hours (broken into Delaware vs. non-Delaware hours, if appropriate)~~ *Quarterly hours and number of weeks worked in the quarter*;
  4) ~~Weekly~~ *Quarterly* wages (broken into Delaware vs. non-Delaware wages, if appropriate).
- (6.4.5): Contributions and benefits shall be calculated according to the employee's *Delaware* FICA wages (*definition above*). The Division will perform these calculations on the data provided quarterly by the employer, which is recorded and tracked by the Division. *Contributions are not due for FICA wages earned outside of Delaware.*
- (6.4.6): For full-time salaried employees for whom the employer does not track hours, the Division will accept 37.5 hours (or 40 hours, if appropriate), in place of an employee's actual hours worked *multiplied by the number of weeks worked in the quarter*.
- *Deleted section:* ~~(6.4.7): If the Employer's system (or payroll servicing company's system) does not have this information available at a weekly level, but rather only on the basis of a payroll period, then the Division will accept the above information based on an estimated weekly basis~~.
  - ~~For employers that send out paychecks once every other week, the Division will accept the payroll period information divided by 2 (so that both weeks have the same numbers for all 4 datapoints)~~.
  - ~~For monthly paychecks, the Division will accept estimated weekly information by dividing the monthly wages and hours by the number of days in the pay period, then multiplying it by 7 to arrive at an estimated weekly number for hours and wages (or by some other formula, as appropriate)~~.

Employee Waivers

- (6.9) Opting to file a waiver. If an employee was *hired to work on a temporary basis or is expected to work less than 25 hours per week or both*, so that *the employer and employee* reasonably don't expect the employee to be *benefit eligible* under the Act, the employer can apply to waive *contributions*.
  - *If the employer and the employee share the cost of PFML benefits, regardless of whether they are provided through the public plan or a private plan*, then the employer and employee must both sign the waiver of *contributions. If an employee is a minor, the employee's parent or legal guardian must sign the waiver.*
  - *If the employer solely pays for the cost of PFML benefits, regardless of whether they are provided through the public plan or a private plan, then only the employer is required to sign the waiver of contributions.*
  - *If benefits are provided through the PFML insurance program, then the waiver will be filed through the Division's online administrative system*. The waiver will be accepted by the Division unless the Division has a substantial and verifiable reason compelling them to not accept the waiver, including reasonable proof that the employee is not temporary or will be expected to work over 25 hours per week. *If benefits are provided through a private insurance plan, the waiver must be retained by the employer, its third party administrator, or insurance provider, and be made available to the Division upon request.*
  - Any waivers that were signed by the employee under any type of duress, intimidation, or coercion, whether explicit or implied, will be considered void. If evidence is obtained to indicate that a waiver

was signed under any condition indicating that it was not voluntarily chosen by the employee, the case may be referred to the Delaware Department of Justice for consideration.

- (6.10.2) Waivers will be effective in the quarter they are received *unless otherwise provided by the Division*.

See additional edits to the Waiver, Declassification and Reclassification processes in Sections 6.9 through 6.15.

Notice to Employees

Below are changes, not full requirements – see our October 28, 2024 Update for a full summary of notice requirements, under Important Reminders.

- (11.3) *If an employer is participating in the public plan and sharing the cost of the PFML insurance program with its employees*, the written notice required by 19 Del.C. §3710(a)-(b) (*individual notice*), shall be provided to all of an employer's existing Delaware-based employees at least 30 days prior to the start of contributions on January 1, 2025 (*i.e., by December 2, 2024*).

  If an employer is paying for the cost of the public plan in full or using a private plan to provide PFML benefits, the written notice required by 19 Del.C. §3710(a)-(b), shall be provided to all of the employer's existing Delaware-based employees at least 30 days prior to the start of the benefits on January 1, 2026 (*i.e., by December 2, 2025*).

- (6.3.1) Any change in an employee/employer contribution split, either increase or decrease, shall be noticed to the Division and to all employees of the employer by *December 1* of the year prior to the January 1 effective date the following year (*was December 15*).

Private Plans

- (17.1.2) For employers seeking private plan approval for *benefits beginning in 2026*, the application will be available on the Division's online administrative system from September 1, 2024 through December 1, 2024, *unless otherwise extended by the Division. An employer cannot use a private plan to provide benefits as required by the Act if the employer fails to obtain coverage or provide the required documents to the Division, and instead, will be enrolled in the State's public plan. The employer will remain in the public plan until an approved private plan, if any, is in place.*
  - *If an employer obtains private plan approval in 2024 for the 2026 benefit year, and later decides to provide PFML benefits through the public plan for the 2026 benefit year, the employer will owe back contributions for 2025.*
  - *Calculation of Back Contributions*
    - *Back contributions, plus interest at the rate of 1.5% per month, are due within 30 days from the date the employer leaves its private plan and registers with the public plan.*
    - *Any change from private insurance to the public plan in subsequent years will not be subject to back contributions, provided the employer's approved private insurance plan was active and available to employees to file claims.*

- (17.1.3.1) (*new section*) Exceptions to the yearly private plan application period.

  The following employers may apply to use a private plan as alternative to the public plan at times other than the yearly private plan application period of October 1 through December 1:

  - New employers who have 10 or more employees. New employers are required to comply with the Act within 30 days from the date their business registers with the State. New employers may apply, when registering with the Division, to provide PFML benefits through a private plan. If the employer elects not to apply to use a private plan, the employer will be enrolled in the public plan.
  - Employers whose employee count increases to 10 or more or 25 or more during a calendar year. As an increase in employee count will require an employer to provide PFML benefits or expand the PFML benefits currently being provided, the employer may apply to provide their PFML benefits through a private plan. If an employer elects not to apply to use a private plan, the employer will be enrolled in the public plan.

  If an employer applies to use a private plan, the plan shall end December 31, regardless of when the plan begins. Should the employer wish to continue to use a private plan for the following calendar year, they must follow the required process (*outlined in 17.1.3 or 17.4.2*).

- (17.4) Self-Insured plans. An employer must notify the Division through its online administrative system of employer's decision to *apply to use a self-insured private plan as an alternative to the* public plan.

  …

  - (17.4.2) For *employers seeking approval for 2026*, the application will be available on the Division's online administrative system from September 1, 2024 through December 1, 2024, unless otherwise extended by the Division. *For this initial application year only*, the employer may submit via the Division's online administrative system *an acknowledgment whereby the employer agrees to provide* the required surety bond *by December 1, 2025, and an acknowledgment whereby the employer agrees to prefund a dedicated claims bank account by January 1, 2026*, in addition to any other required documentation.

    For all subsequent years, employers may seek approval to use a self-insured plan as an alternative to the public plan or seek renewal of the self-insured plan during the period of October 1 to December 1, to be effective January 1 of the following calendar year. The employer must also submit the required *supporting documentation including the self-insured plan, proof of prefunded claims bank account*, and surety bond by December 1 if not already on file with the Division.

- (17.8) (*new section*) Payroll Contributions for Private Plans
  - Unless an employer is using a private plan that was grandfathered, employers may not deduct any share of the cost of a private plan, whether the plan is a DOI-approved insurance policy or an approved self-insured plan, from their employees' wages until the start of PFML claims on January 1, 2026.
  - The employee's contribution percentage cannot exceed 50% nor can the employee's share of the cost of the private plan exceed what the cost to the employee would be under the public plan. The employee's share of the cost of the private plan shall be determined in the same manner as it would under public plan, using the employee's Delaware FICA wages.

Maine Paid Family and Medical Leave (ME PFML) – Reminders, Updated Resources

As Maine employers are well aware, contributions toward the state's Paid Family and Medical Leave program (ME PFML) began this January 1.

Employer Registration Required

On January 6 the Maine Department of Labor (MDOL) launched the Maine Paid Leave Contributions Portal, the means through which employers will register their business and submit wage reports and remit contributions each quarter.

Reporting and contribution remittance for the first quarter of 2025 are due by April 30, 2025; prior to that date employers must register each FEIN that employs Maine workers.

MDOL has posted various resources to assist employers with registering on and using the portal under the 'Employer Resources' and 'Maine Paid Leave Contributions Portal' sections of the ME PFML webpage, including:

- Employer's Guide to Contributions
- Portal demo and Q&A for Employers video
- Registering for Employers
- Filing a Wage Report
- Similar/additional resources for Third Party Administrators

Last month MDOL also provided updated Contributions and Private Plans FAQ.

Private Plan Application

The Paid Leave Contributions Portal is also where employers wishing to meet ME PFML requirements through a private plan may apply for this exemption beginning April 1. A few reminders:

- Applications must be submitted for each FEIN with Maine employees, and will be accepted on a rolling basis.

- Applications must be accompanied by a $250 application fee for review of the application, and an additional $250 administrative reimbursement fee if the application is approved for the substitution. Employers applying for a self-insured plans must also furnish a surety bond.
- Plan approval effective dates:
    - Approved applications submitted in the first two months of a quarter will be effective the first day of the quarter during which the substitution is approved.
    - Approved applications submitted less than 30 days prior to the end of the quarter will be effective the first day of the quarter following when the application was submitted.

      For example:
        - An approved exemption application that was submitted between April 1 and May 31, 2025 will be effective April 1, 2025.

          Note: this means all employers will be required to remit contributions for the state program for at least the first quarter of 2025; these contributions will not be refunded.
        - An approved exemption application that was submitted on or after June 1 (*i.e., less than 30 days prior to the end of the quarter*) will be effective July 1, 2025. The employer will be required to remit contributions toward the state program for the first two quarters of 2025.
    - If employee withholdings were taken prior to the substitution being approved, the employer must refund the withholdings to the effective date of the exemption within 30 days from the approval. Failure to do so may result in a revocation of the approval.
    - Applications approved after May 1, 2026 will be effective the first day of the month following the approval.
- Plan approvals are valid for a period of three years.
- While employers with private plans are exempt from remitting contributions, quarterly wage reporting is still required. Annual claims reporting will also be required, and will be due by July 31 each year.

As noted above, in February MDOL updated their Contributions and Private Plans FAQ. Additional private plan guidance and materials may be found under 'Employer Resources' on the ME PFML webpage and include:

- Private Plan Q&A presentation slides and video
- Fully-Insured Private Plan Employer Guide, as well as a list of approved insurance carriers and plans (*this list is updated as new approvals are completed*)
- Self-Insured Private Plan Employer Guide, plus a self-insured application checklist, surety bond agreement, and plan document template

Please see our December 20, 2024 Update for more details on the ME PFML program as provided by the Final Regulations, including (but not limited to) general program information, reporting requirements, private plans, and leave and benefits beginning May 1, 2026.

Employers are encouraged to monitor developments on the ME PFML webpage, and to sign up for the "Get Notified!" list for updates.

Maryland Family and Medical Leave Insurance (MD FAMLI) – Potential Program Delay

In the midst of preparations for the July 1 start of contributions toward Maryland's paid family and medical leave program, the Maryland Department of Labor (MD DOL) announced that yet another delay to MD FAMLI's effective dates has been proposed.

When the law was originally enacted in 2022, contributions toward the program were to begin October 1, 2023, with benefits commencing January 1, 2025. In early 2023 those dates were each pushed a year, and then in 2024 the timeline was further extended so that contributions wouldn't start until July 1, 2025, and benefits July 1, 2026.

On February 14 MD DOL issued a press release and reached out to website subscribers to advise that it is working with legislative leadership to again postpone implementation dates, with the recommendation that payroll deductions begin January 1, 2027 and benefits become available on January 1, 2028. The announcements attribute the delay to the "instability employers and workers are facing due to federal actions" and note that its aim is to ensure the appropriate time and resources are dedicated to launching a solid program.

While the final decision is pending, MD DOL will be pausing any announced regulatory timelines for MD FAMLI, including the process for applying to use a private plan scheduled to begin this May and the submission of wage and hour reports.

More information is expected in the coming weeks; employers are encouraged to monitor the MD FAMLI website and to subscribe for updates.

Minnesota Paid Leave (MN PL)

Minnesota's paid family and medical leave program, Minnesota Paid Leave (MN PL), becomes effective January 1, 2026 for both contributions and benefits.

Contribution Rate Change

Our June 6, 2024 Update summarized a number of amendments made to the MN PL law under HF5247. One of the changes authorized the Commissioner of Employment and Economic Development to adjust the premium rate prior to the program start date.

On February 21 the Minnesota Department of Employment and Economic Development (DEED) announced an increase to the MN PL contribution rate: from .7% to .88% of employee wages. The rate is broken down to .61% for medical leave and .27% for family leave, and may be applied to wages up to the OASDI limit set by the Social Security Administration *($176,100 in 2025*).

- Employers must pay at least 50% of the total premium and can deduct the remainder from employee pay. Employers may also choose to pay up to 100% of the premium for their employees.
- The Small Employer Premium Rate effective January 1, 2026 will be .66% of wages (75% of the regular state rate per 268B.14(5a), also established under HF5247).
    - Employers who qualify for the reduced premium rate are responsible for half of the standard employer contribution (so, .22% in 2026). The maximum contribution from employees is the same as an employee of a large employer (.44% in 2026).
    - Eligibility for the small employer rate is calculated annually based on employee count and wages reported during the "basis period", which is the four-quarter period ending September 30 of the prior year. An employer will be considered a "small employer" for 2026 *if*:
        1) the highest number of Minnesota employees reported in a single quarter between October 1, 2024 and September 30, 2025 is 30 or fewer*; *and*
        2) the average employee wage** is less than 150% of the State Average Weekly Wage (*the SAWW is $1,372 as of 10/1/24*).

        * *Employee count is based on wage records reported quarterly per employer/FEIN during the basis period (see 268B.14(5b)).*

        ** *Average employee wage is calculated by dividing the maximum amount of covered wages reported by the employer in a single quarterly wage record during the basis period by the maximum number of quarterly wage records reported by the employer during the basis period (see 268B.14(5c)).*

More information is located on the recently updated Premium Rate and Contributions page.

Status Updates

- Final regulations are still in development: DEED is reviewing feedback received on the November 6 proposed rules during the comment period that ended January 3; progress may be tracked on the Rulemaking webpage.
- DEED will soon begin accepting applications for equivalent/private plans. Applications will be accepted on an ongoing basis – there is no limited enrollment period. Details and instruction will be posted on the Equivalent Plans webpage as they become available.
- Employee notification will be required "by December 2025". The Paid Leave Division will be providing model notices and other informational materials to assist employees in communicating the program to their employees.
- The Paid Leave Division has continued to add content to the MN PL website, including updates to the Employer Resource Toolkit and the FAQ. Employers are encouraged to subscribe for regular updates.
- Last month HF11 was introduced in the Minnesota House of Representatives. If passed as currently drafted, the MN PL program launch will be delayed one year so that contributions and benefits begin January 1, 2027. We will continue to monitor the bill's progress.

Paid Leave Oregon (PLO) – Updated Regulations

Last March the governor of Oregon signed SB1515, which made significant amendments to Oregon's Family Leave Act (OFLA) and Paid Leave Oregon (PLO)*. One of the changes was the addition of family leave to effectuate the legal process required for placement of a foster child or the adoption of a child. This reason was covered under OFLA from July 1, 2024 to December 1, 2024, and transitioned to paid leave under PLO effective January 1, 2025.

** See our March 20, 2024 Update for details.*

On December 27, 2024 the Oregon Employment Department (OED) filed amended regulations ("Batch 12" rules) that provide guidance around use of PLO for this reason. The changes were effective January 1 and include the following:

- "Pre-placement leave" is defined as family leave taken before the actual adoption or foster placement of a child, if leave from work is required for the placement or adoption to proceed.

  Pre-placement leave may be taken by the prospective foster or adoptive parent in order to:
  - attend counseling sessions;
  - appear in court;
  - consult with an attorney;
  - submit to a physical examination or home study;
  - travel to another state or country to complete an adoption; or
  - perform other actions that the OED has determined are necessary for completing the legal process of an adoption or foster placement.
- "Foster care" means 24-hour care for children in substitution for, and away from, their parents or guardian. Foster care placement is made by or with the agreement of the State as a result of a voluntary agreement between the parent or guardian that the child be removed from the home, or pursuant to a judicial determination of the necessity for foster care and involves agreement between the State and foster family that the foster family will take care of the child. Although foster care may be with relatives of the child, state action must be involved in the removal of the child from parental custody.
- PLO for the purpose of pre-placement leave is limited to a child who is (1) under 18 years of age; or (2) age 18 or older as an adult dependent substantially limited by a physical or mental impairment (*this is the same definition as for bonding and for safe leave*).
- Pre-placement leave may only be taken on an intermittent basis. PLO's minimum increment is one workday.
- Documentation acceptable for verification of pre-placement leave includes:
  a) a copy of a court order;
  b) a letter signed by the attorney representing the foster or adoptive parent;

c) a document from the foster care or adoption agency, or from a social worker involved in the placement;
d) a document for the child issued by the United States Citizenship and Immigration Services; or
e) another document approved by OED.

Documentation must be dated no earlier than 180 days prior to the start date of the requested leave period and contain:

a) the first and last name of the claimant documented as the intended foster or adoptive parent;
b) the claimant's date of birth;
c) information that identifies the child, including but not limited to the child's first and last name or the child's date of birth; and
d) unless issued by a government entity:
   - the issuer's first and last name;
   - the issuer's title or specialization;
   - the issuer's contact information, such as mailing address, email or telephone number;
   - the issuer's handwritten or electronic signature; and
   - the date the document was signed or issued.

Accrued Paid Leave Updates

Alaska Earned Paid Sick Time – Resources

In our December 20, 2024 Update we summarized the accrued paid sick leave law approved by Alaska voters during the November election under Ballot Measure No. 1 (*will be AS §23.10.067-§23.10.069*). Beginning July 1, 2025 employees working in Alaska are eligible to accrue 1 hour of paid sick leave for every 30 hours worked, up to 56 hours per year (40 hours for employees of employers with fewer than 15 employees). Accrued time may be used for reasons associated with the employee's or a covered family member's health or safety.

Alaska's Department of Labor and Workforce Development (DOLWD) recently updated their website to address Frequently Asked Questions about the new sick time and minimum wage requirements. Draft regulations are expected this Spring.

Employers will be required to provide written notice to their employees that they are entitled to paid sick leave, the amount of paid sick leave, the terms of its use guaranteed under the law, and that retaliation against employees who request or use paid sick leave is prohibited. This notice must be provided to all employees prior to July 1, 2025, and to new hires ongoing. It is expected that DOLWD will provide a model notice, though one is not yet available; employers are encouraged to check back here and here.

Massachusetts Earned Sick Time – Updated Resources

Our October 20, 2024 Update included notice of an amendment to Massachusetts' Earned Sick Time law: HB4999 added that, beginning November 21, 2024, accrued time may be used to address an employee's or their spouse's physical and mental health needs if either experiences pregnancy loss or a failed assisted reproduction, adoption or surrogacy.

In January the Fair Labor Division added mention of this change to the Earned Sick Time webpage and posted an revised version of the Notice of Employee Rights; updated FAQ are also available. Employers are required to post the Notice where employees are likely to see it, in the language(s) spoken by their employees (*translations are available*). They must also provide a hard or electronic copy to all eligible employees, or include the employer's sick or paid time off policy that meets the law's requirements in their employee manual or handbook.

Michigan Earned Sick Time Act (MI ESTA) – Last Minute Amendments

As summarized in our August 13, 2024 Update, last year a Michigan Supreme Court ruling returned accrued paid leave requirements in the state to their original form under the Earned Sick Time Act (MI ESTA) effective February 21, 2025. On the morning of February 21, the governor signed a HB4002 (now Public Act No. 2) amending the law with immediate effect.

The amendments are detailed below and include, but are not limited to:

- Employers with 10 or fewer employees ("small businesses") aren't required to comply until October 1, 2025.
- Frontloading is addressed:
  - 40 hours for small businesses; 72 hours for all other employers
  - Tracking of accrual and carryover are not required if time is frontloaded
- Small businesses may limit carryover of accrued but unused time from one year to the next to 40 hours; all other employers may limit carryover to 72 hours.
- Accrual of an additional 32 hours of *unpaid* time for employees of small businesses was removed.
- The window for reinstatement of accrued but unused time for rehired employees was shortened from 6 months to 2 months.
- Employers have until March 23 to provide their employees with the required notice. A revised poster, as well as updated FAQ, are now on the MI ESTA website.

Additional guidance will be provided through regulations and updates to information on the MI ESTA website.

	Michigan Earned Sick Time Act (MI ESTA)	
	As originally reinstated as Public Act 338 effective February 21, 2025	*As amended by HB4002 / Public Act No. 2 effective February 21, 2025*
Employers	Employers with 1 or more employees Excludes the U.S. government.	No change except: 1) the definition of Employer no longer includes "nonprofit agency"; and 2) small businesses are not required to comply until October 1, 2025. • Small businesses that had no employees (*e.g., a sole proprietorship*) on or before February 21, 2022, are not required to comply until 3 years after the date that they hire their first employee. • "Small business" is defined as any employer for which 10 or fewer individuals work for compensation during a given week. In determining the number of individuals performing work for compensation during a given week, all individuals performing work for compensation on a full-time, part-time, or temporary basis must be counted, including individuals made available to work through the services of a

	Michigan Earned Sick Time Act (MI ESTA)	
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		temporary services or staffing agency or similar entity. An employer is not a small business if it maintained more than 10 employees on its payroll during any 20 or more calendar workweeks in either the current or the preceding calendar year.
Employees	All Employees except those of the U.S. government *See 'Collective Bargaining Agreements' below.*	All Employees *except*: • those of the U.S. government; • individuals who work in accordance with a policy of an employer if the policy: a) allows the individual to schedule the individual's own working hours; *and* b) prohibits the employer from taking adverse personnel action against the individual if the individual does not schedule a minimum number of working hours. • unpaid trainees or unpaid interns (*as defined in Sec. 2(m)*); • individuals employed in accordance with the Youth Employment Standards Act (MCL §409.101 - §409.124). If an employer's employee is covered by a contract, not including an employer policy signed by the employee, MI ESTA requirements apply beginning on the stated expiration date in the contract *if* the contract was signed on or before December 31, 2024; the contract is effective for not longer than 3 years; the contract conflicts with this law; *and* the employer notifies the Department of Labor and Economic Opportunity of the contract. *See 'Collective Bargaining Agreements' below.*

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Collective Bargaining Agreements	If an employer's employees are covered by a collective bargaining agreement in effect on February 1, 2025, the law's requirements apply beginning on the stated expiration date in the collective bargaining agreement, notwithstanding any statement in the agreement that it continues in force until a future date or event or the execution of a new collective bargaining agreement.	• If an employer's employees are covered by a collective bargaining agreement in effect on February21, 2025, and the collective bargaining agreement conflicts with this law, the law's requirements apply beginning on the stated expiration date in the collective bargaining agreement, notwithstanding any statement in the agreement that it continues in force until a future date or event or the execution of a new collective bargaining agreement. *See also FAQ* • An employer is in compliance with the law if the employer is a signatory to a collective bargaining agreement that requires contributions to a multiemployer plan (*as defined under ERISA, 29 USC §1002*) that may be used under the same conditions as provided for under this law, in an amount equal to or greater than what is required to be provided under this law, and that accrues at a rate equal to or greater than the rate required under this law. *See Secs. 3(7)(b) and 3a*
Accrual	1 hour per 30 hours worked, beginning commencement of employment Employees exempt from overtime requirements under §213(a)(1) of the Fair Labor Standards Act (FLSA) are assumed to work 40 hours per week unless the employee's normal work week is less than 40 hours, in which case earned sick time accrues based upon that normal workweek.	No change to accrual rate; however, amendments clarify that time does not accrue during "hours used as paid time off". *Note: The FAQ indicate that time only accrues during hours worked in Michigan.* Employees exempt from overtime requirements under §213(a)(1) of the Fair Labor Standards Act (FLSA) are assumed to work 40 hours per week unless the employee's normal work week is less than 40 hours, in which case earned sick time accrues based upon that normal workweek. Airline Flight Crew Employees: An employee who is covered under 29 CFR §825.801 is assumed to have worked not less than 40 hours in each workweek; 30 hours if employed by a small business.

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Accrual Limit	*No accrual limit stated; however, see use limits in the 'Use' section below*	*No accrual limit stated; however, see limits in the 'Frontloading' and 'Use' sections below*
Frontloading	*Not stated*	As an alternative to the accrual of paid earned sick time… • A small business may provide an employee not less than 40 hours of paid earned sick time at the beginning of a year for immediate use. • All other employers may provide an employee not less than 72 hours of paid earned sick time at the beginning of a year for immediate use. *"Year" means a regular and consecutive 12-month period, as determined by the employer.* *Per the FAQ, frontloaded time may be prorated for mid-year hires.* • An employer may frontload time to part-time employees *if*: a) the employer provides the part-time employee with a written notice of how many hours the employee is expected to work for a year at the time of hire; b) the amount of earned sick time provided to the part-time employee at the beginning of the year is, at a minimum, proportional to the earned sick time that the employee would accrue if the employee worked all of the hours expected as provided in the written notice; *and* c) if the part-time employee works more hours than what is expected as provided in the written notice, the employer must provide the part-time employee with additional earned sick time in accordance with the law's accrual requirements. Employers who frontload time as described above are not required to calculate and track accrual; carry over unused accrued time from one year to the next; or pay out accrued but unused time

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		at the end of the year during which time was accrued.
Reasons for Use	1) To care for an employee's own or a family member's physical or mental illness, injury, or medical condition that requires home care, professional medical diagnosis or care, or for preventive care. 2) To address the psychological, physical or legal effects suffered by the employee or a family member who is a victim of domestic violence or sexual assault. 3) To attend meetings at a child's school or place of care related to the child's health or disability, or the effects of domestic violence or sexual assault on the child. 4) For reasons associated with a public health emergency: • closure of the employee's place of business or a child's school or place of care by order of a public official due to a public health emergency, or • when it has been determined by the health authorities or by a health care provider that the employee's or employee's family member's presence in the community would jeopardize the health of others because of the employee's or family member's exposure to a communicable disease.	No change
Covered Family Members	• Legal spouse or Domestic Partner • Child: Biological, foster, adopted, step, legal ward, Domestic Partner's child, or a child to whom the employee stands in loco parentis • Parent: Employee's, Spouse's or Domestic Partner's biological, foster, step, adoptive, legal guardian, or a person who stood in loco parentis when the employee was a minor • Grandparent • Grandchild • Sibling: Biological, foster, adopted	No change except minor revision to "blood or affinity" relationships: • An individual related by blood to the employee • An individual whose close association with the employee is the equivalent of a family relationship

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	• Any other individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship	

Use	• Employees may use time as it is accrued, *except that* an employer may require employees to wait until the 90th day following commencement of employment to use accrued time.
	Use limits:
	• Employers may limit use to 72 hours per year.
	• *Exception:* small businesses* may limit use to 40 hours of *paid* time per year.
	  • If an employee of a small business accrues more than 40 hours of time in a year, the employee is entitled to use an additional 32 hours of *unpaid* earned sick time in that year, unless the employer selects a higher limit.
	  • Employees of a small business must be entitled to use paid earned sick time before using unpaid earned sick time
	"Year" means a regular and consecutive 12-month period, as determined by the employer.
	** "Small business" means an employer for which fewer than 10 individuals work for compensation during a given week. In determining the number of individuals performing work for compensation during a given week, all individuals performing work for compensation on a full-time, part-time, or temporary basis shall be counted, including individuals made available to work through the services of a temporary services or staffing agency or similar entity. An employer is not a small business if it maintained 10 or more employees on its payroll during any 20 or more calendar workweeks in either the current or the preceding calendar year.*
	• Earned sick time may be used in the *smaller of* hourly increments or the smallest increment that the employer's payroll system uses to account for absences or use of other time.
		• Employees may use time as it is accrued, *except that* an employer may require employees *hired after February 21, 2025* to wait until 120 days following commencement of employment to use accrued time.
		Per the FAQ,
		  • *Employees employed on February 21, 2025 begin accrual and may use accrued hours immediately.*
		  • *Employers are not required to allow employees use time accrued under MI ESTA while working outside of Michigan.*
		See Sec. 3a for exception to this waiting period for employers who are signatories to a CBA requiring contributions to a multiemployer plan.
		Use limits:
		  • Small businesses may limit use to 40 hours per year (*additional 32 hours of unpaid time was removed*).
		  • All other employers may limit use to 72 hours per year.
		"Year" means a regular and consecutive 12-month period, as determined by the employer.
		• Earned sick time may be used in 1-hour increments *or* the smallest increment that the employer uses to account for absences of use of other time (*employers may choose*).
		• An employer may not require an employee to search for or secure a replacement worker as a condition for using earned sick time.
		• *Reference of permitting donation of time by one employee to another is not included.*
		• An employer may take adverse personnel action against an employee if the employee uses earned sick time for a purpose other those listed in 'Reasons for Use' above, or violates the notice requirements summarized below.

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	• An employer may establish a policy that permits an employee to donate unused accrued leave to another employee. • An employer may not require an employee to search for or secure a replacement worker as a condition for using earned sick time.	
Leave Requests	• If the employee's need to use earned sick time is foreseeable, an employer may require advance notice, not to exceed 7 days prior to the date the earned sick time is to begin, of the intention to use the earned sick time. • If the employee's need for the earned sick time is not foreseeable, an employer may require the employee to give notice of the intention as soon as practicable.	• If the employee's need to use earned sick time is foreseeable, an employer may require advance notice, not to exceed 7 days prior to the date the earned sick time is to begin, of the intention to use the earned sick time. • If the employee's need for the earned sick time is not foreseeable, an employer may require the employee to give notice of the intention in either of the following manners: 1) as soon as practicable; or 2) in accordance with the employer's policy related to requesting or using sick time or leave *if*: a) the employer's notice requirement allows the employee to provide notice after the employee is aware of the need for the earned sick time; *and* b) the employer provides the employee with a written copy of the policy that includes procedures for how the employee must provide notice, by the latest of (1) February 21, 2025, (2) the employee's date of hire, or (3) the effective date of the employer's policy. • An employer that requires notice for use of sick time that is not foreseeable may not deny an employee's use of earned sick time if the employer did not provide the employee with the policy in writing, or did not provide notice of a change to the policy within 5 days of the change.

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Documentation	• For absences of more than 3 consecutive days, an employer may require reasonable documentation that the accrued time has been used for a qualifying purpose.
	  • Upon the employer's request, the employee must provide the documentation to the employer in a timely manner.
	  • The employer may not delay the commencement of earned sick time on the basis that the employer has not yet received documentation.
	• If an employer chooses to require documentation for earned sick time, the employer is responsible for paying all out-of-pocket expenses the employee incurs in obtaining the documentation (*including medical records charges and/or health plan co-pays*).
	• An employer may not require disclosure of details relating to domestic violence or sexual assault or the details of the employee's or the employee's family member's medical condition as a condition of providing leave. Any information received must be treated as confidential.
		No change except if the employer requests documentation the employee must provide it within 15 days of the request.

Rate of Pay	• Leave must be paid at the employee's normal hourly or base wage or the minimum wage rate established under the Workforce Opportunity Wage Act (2014 PA 138, MCL §408.411 to §408.424), but not less than the minimum wage rate established in §408.414. *Note: With the Court's decision to reinstate the original version of the Improved Workforce Opportunity Wage Act, the minimum wage will be based on the Court's implemented schedule.* • For any employee whose hourly wage varies depending on the work performed, the "normal hourly wage" means the average hourly wage of the employee in the pay period immediately prior to the pay period in which the employee used paid earned sick time.	• Earned sick time must be paid at a pay rate equal to the greater of either the normal hourly wage or base wage for that employee or the minimum wage established under the Improved Workforce Opportunity Wage Act (2018 PA 337, MCL §408.931 - §408.945), but not less than the minimum wage rate established in MCL §408.934. *Note: The IWOWA was also amended effective February 21, 2025, via SB8 / Public Act No. 1.* • This law does not require an employer to include overtime pay, holiday pay, bonuses, commissions, supplemental pay, piece-rate pay, tips, or gratuities in the calculation of an employee's normal hourly wage or base wage.

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Carryover	Required (*no limit stated; however, use restrictions apply*)	Required if time is accrued, small businesses may limit carryover to 40 hours; all other employers may limit to 72 hours. An employer may select a higher limit. *Note: The FAQ currently state that an employer may pay out accrued but unused time annually vs. carrying over.* Carryover is *not required* if the employer provides time at the beginning of the year, as described in the 'Frontloading' section above.
Termination of Employment / Transfer / Successor Employer	• No payout at separation of employment required. • If the employee is rehired within 6 months, all accrued but unused time must be reinstated and available to the employee for immediate use. • If an employee is transferred to a separate division, entity, or location, but remains employed by the same employer, the employee retains all leave that was accrued at the prior division, entity, or location and is entitled to its use. • If a different employer succeeds or takes the place of an existing employer, the successor employer assumes the responsibility for the earned sick time rights that employees who remain employed by the successor employer accrued under the original employer. Those employees are entitled to use earned sick time previously accrued on the terms provided in this law.	No change except: • Reinstatement of accrued but unused time is required if an employee is rehired within 2 months of separation. This is not required if time was paid out upon separation. • Similarly, the transfer and successor employer provisions do not apply if time was paid out at the time of transfer/succession.
Notice to Employees	Employers must: 1) provide written notice to each employee at the time of hiring; and 2) display a poster in a conspicuous place that is accessible to employees These notices must be provided in English, Spanish, and any language that is the first language spoken by at least 10% of the employer's workforce, if such translation of the model notice is available.	Employers must: 1) provide written notice to: • each current employee by March 23, 2025; and • each new employee at the time of hiring; and 2) post notice in a conspicuous place that is accessible to employees Notice must: • contain the following information:

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		• the amount of earned sick time required to be provided under the law; • the employer's choice of how to calculate a year; • the terms under which earned sick time may be used; • that retaliatory personnel action taken by the employer against an employee for requesting or using earned sick time for which the employee is eligible is prohibited. • the employee's right to file a complaint with the Department for any violation of the law; and • be provided in English, Spanish, and any language that is the first language spoken by at least 10% of the employer's workforce, if such translation of the model notice is available. *The updated model notice is available here.*
Recordkeeping	An employer must retain for not less than 3 years records documenting the hours worked and earned sick time taken by employees.	Not stated
Compliance via Other Employer Policies	An employer is in compliance with the law if the employer provides any paid leave: 1) in at least the same amounts as provided under the law; 2) that is accrued at a rate equal to or greater than the rate required under the law; and 3) that may be used for the same purposes and under the same conditions as stated in the law. In addition, employees of a small business must be entitled to use paid earned sick time before using unpaid earned sick time. "Paid leave" includes, but is not limited to, paid vacation days, personal days, and paid time off.	An employer is in compliance with the law if the employer provides its employees with paid time off in not less than the same amounts of time off as provided under MI ESTA that may be used for the same purposes as those described above or for any other purpose. • If an employee uses paid time off for MI ESTA-covered purposes, MI ESTA requirements apply to the use of that paid time off. • Employers that provide paid time off as described here are not required to allow an employee to use time for MI ESTA-covered reasons in amounts exceeding those outlined in the law.

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Prohibited Acts	• An employer or any other person may not interfere with, restrain, or deny the exercise of, or the attempt to exercise, any right protected under the law. • An employer may not take retaliatory personnel action or discriminate against an employee because the employee has exercised a right protected under this the law. Rights protected by this law include, but are not limited to, the right to use earned sick time under the law, the right to file a complaint or inform any person about any employer's alleged violation of the law, the right to cooperate with the department in its investigations of alleged violations of the law, and the right to inform any person of his or her rights under the law. • An employer's absence control policy may not treat earned sick time taken under this law as an absence that may lead to or result in retaliatory personnel action. • The protections in this section apply to any person who mistakenly but in good faith alleges a violation. • There is a rebuttable presumption of a violation of this section if an employer takes adverse personnel action against a person within 90 days of that person exercising a protected right under the law.	No change except rebuttal presumption was removed.
Non-Compliance Penalties / Private Cause of Action	An employee affected an employer's violation of the law may, within 3 years after the violation or the date when the employee knew of the violation 1) bring a civil action for appropriate relief; and/or 2) file a claim with the Department of Licensing and Regulatory Affairs. Filing a claim with the department is neither a prerequisite nor a bar to bringing a civil action. • The Department may impose penalties and/or grant an employee or former employee all appropriate relief, including but not limited to payment of all earned	An employee affected an employer's violation of the law may, within 3 years after the violation or the date when the employee knew of the violation file a claim with the Department of Labor and Economic Opportunity. • The Department may impose penalties and/or grant an employee or former employee all appropriate relief, including but not limited to payment of all earned sick time improperly withheld, any and all damages incurred by the complainant as the result of the violation, back pay and

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	sick time improperly withheld, any and all damages incurred by the complainant as the result of the violation, back pay and reinstatement in the case of job loss. • If the Director determines that there is reasonable cause to believe that an employer violated the law and the Department is subsequently unable to obtain voluntary compliance by the employer within a reasonable time, the Department will bring a civil action on behalf of the employee. The Department may investigate and file a civil action on behalf of all employees of that employer who are similarly situated at the same work site and who have not brought a civil action. • In addition to liability for civil remedies described above, an employer who fails to provide earned sick time in violation of this law or takes retaliatory personnel action against an employee or former employee is subject to a civil fine of not more than $1,000. • An employer that willfully violates a notice or posting requirement is subject to a civil fine of not more than $100 for each separate violation.	reinstatement in the case of job loss. • If the Director determines that there is reasonable cause to believe that an employer violated the law and the Department is subsequently unable to obtain voluntary compliance by the employer within a reasonable time, the Department will bring a civil action on behalf of the employee. The Department may investigate and file a civil action on behalf of all employees of that employer who are similarly situated at the same work site and who have not brought a civil action. • In addition to liability for civil remedies described above: • an employer who takes retaliatory personnel action against an employee or former employee is subject to a civil fine of not more than $1,000 for each violation; and • an employer that fails to provide earned sick time to an employee in violation of this law is subject to a civil fine of not more than 8 times the employee's normal hourly wage. • An employer that willfully violates a notice or posting requirement is subject to a civil fine of not more than $100 for each separate violation.

Missouri Earned Paid Sick Time – Reminder, Resources

In our December 20, 2024 Update we summarized the accrued paid sick leave law approved by Missouri voters during the November election (*now located at RSMO §290.600 - §290.642*). Beginning May 1, 2025 employees working in Missouri are eligible to accrue 1 hour of paid sick leave for every 30 hours worked, to be used for reasons associated with their or their family members' health or safety, or during a public health emergency.

The Missouri Department of Labor and Industrial Relations (DOLIR) has begun building out their website to include information on paid sick leave requirements, currently in the form of FAQ.

Employers must provide notice to their employees

1) Beginning April 15, 2025, employers must display a poster in a conspicuous and accessible place in each establishment where such employees are employed, *provided that such poster has been made available* by the Missouri Department of Labor and Industrial Relations (DOLIR).
2) Employers must provide each employee a written notice about earned paid sick time that includes the following information:
   - Beginning May 1, 2025, employees accrue and are entitled to earned paid sick time at the rate one hour of earned paid sick time for every 30 hours of work, and may use earned paid sick time, subject to the limits and terms under the law.
   - It is prohibited for an employer to take retaliatory personnel action against employees who request or use earned paid sick time as allowed by law.
   - Each employee has the right to bring a civil action if earned paid sick time as required under the law is denied by the employer or the employee is subjected to retaliatory personnel action by the employer for exercising the employee's rights under the law.
   - The contact information for DOLIR.

   This notice must be provided to the employee on a single piece of paper, at least 8.5 x 11, in no less than 14-point font:
   - to all employees by April 15, 2025; and
   - within 14 calendar days of an employee's commencement of employment.

It is expected that DOLIR will provide a model notice including the required information, though one is not yet available; employers are encouraged to check back here and here.

Note: The Missouri legislature is considering several bills that, if passed, will impact the paid sick leave law; we will continue to monitor and provide updates.

Please contact your MMA account team members with specific questions about this or other Updates.
View past Updates on the Absence, Disability & Life blog at https://mma-adl.com/blog/.