

Shabo Testimony - Appendix

Table 1: Paid leave wage replacement and benefit amount for workers by wage level, by state

	Programs Currently in Place*					Programs to be Implemented**			
	CA ¹ (2004)	NJ ^{2*} (2009)	RI ³ (2014)	NY ^{4*} (2018)	WA ⁵ (2020)	DC ⁶ (2021)	MA ⁷ (2021)	CT ⁸ (2022)	OR ⁹ (2023)
<i>Current minimum wage per week for a full-time worker</i>	\$520	\$440	\$420	\$472	\$540	\$560	\$510	\$440	\$450
<i>Current state average weekly wage for full-time worker</i>	\$1,325	\$1,260	\$1,033	\$1,401	\$1,256	\$1,627	\$1,432	\$1,327	\$1,044
Wage replacement rate and weekly benefit for workers at each wage level, in each state, is...									
Minimum wage, full-time	60% \$312	85% \$374	60% \$252	67% \$316	90% \$486	90% \$504	80% \$408	95% \$418	100% \$450
50% of state's average weekly wage	60% \$398	85% \$535	60% \$310	67% \$469	90% \$565	90% \$732	80% \$573	83% \$552	100% \$522
State's average weekly wage	60% \$795	70% \$881	60% \$620	67% \$939	70% \$879	61% \$1,000	59% \$850	50% \$660	83% \$862
150% of state's average weekly wage	60% \$1,193	47% \$881	56% \$867	45% \$939	53% \$1,000	41% \$1,000	40% \$850	33% \$660	72% \$1,123
200% of state's average weekly wage	49% \$1,300	35% \$881	42% \$867	34% \$939	40% \$1,000	31% \$1,000	30% \$850	25% \$660	60% \$1,153
* New Jersey will have new wage replacement rules starting July 2020 and New York will have new wage replacement rules starting January 2021. Those new rules are incorporated into wage replacement estimates provided here to be consistent with the treatment of the programs that are not yet in effect but are slated for implementation.									
** Wage replacement rates for programs not yet implemented calculated using current minimum wage/state average weekly wage.									

¹ In California, the benefit amount depends on highest quarter of earning during Base Period (first four of last completed calendar quarters before starting date of claim). If the highest quarterly earnings are less than \$928.99, weekly benefit is \$50; between \$929-\$5,741.66, weekly benefit is 70% of earnings; above \$5,741.66, weekly benefit is 60% of earnings. See https://www.edd.ca.gov/Disability/Calculating_PFL_Benefit_Payment_Amounts.htm

² In New Jersey, through June 30, 2020, claimants are paid two-thirds (2/3) of their average weekly wage, up to a maximum of \$667 per week. As of July 1, 2020, claimants are paid 85% of their average weekly wage, and the maximum weekly benefit increases to \$881 per week. See <https://myleavebenefits.nj.gov/labor/myleavebenefits/worker/fli/index.shtml?open=caregiver>

³ In Rhode Island, the wage replacement is equal to 4.62% of the wages paid to employee in the highest quarter of Base Period. Maximum benefit is \$867.00 and minimum benefit is \$98.00. See <http://www.dlt.ri.gov/tidi/tdifaqs.htm>

⁴ In New York, in 2020, the wage replacement rate is 60% of employee's weekly wage up to 60% of SAWW. Benefits will increase in 2021 to 67% of employee's weekly wage up to 67% of the state average weekly wage (SAWW). Maximum benefit is 60% of SAWW in 2020, which is \$840.70 and will be increased in 2021 to 67% of SAWW. See <https://paidfamilyleave.ny.gov/benefits>

⁵ In Washington, the wage replacement rate is 90% of employee's wage up to 50% of SAWW plus 50% of employee's wage over 50% of SAWW. Maximum benefit is \$1000 in program's first year to be adjusted to 90% of SAWW after September 30, 2020. Minimum benefit is \$100/week. See page 13 <http://lawfilesexternal.wa.gov/biennium/2017-18/Pdf/Bills/Session%20Laws/Senate/5975-S.SL.pdf>

⁶ In the District of Columbia, the wage replacement calculation is based on the minimum wage. The replacement rate will be 90% of employee's wage up to 150% of DC's minimum wage plus 50% of employee's wage over 150% of DC's minimum wage. Maximum benefit will be \$1000/week before October 1, 2021 and will be increased according to CPI thereafter. See <https://code.dccouncil.us/dc/council/laws/21-264.html>

⁷ In Massachusetts, the wage replacement rate will be 80% of employee's wage up to 50% of SAWW plus 50% of employee's wage over 50% of SAWW. Maximum benefit will be \$850/week for first year (January 2021) to gradually be increased to 64% of SAWW. See page 26 <https://www.mass.gov/regulations/458-CMR-200-department-of-family-and-medical-leave>

⁸ In Connecticut, the wage replacement calculation is based on the minimum wage. Replacement rate will be 90% of employee's wage up to minimum wage plus 60% of employee's wage over minimum wage. Maximum benefit is minimum wage plus 60%. See page 11 https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&bill_num=SB-1

⁹ In Oregon, the wage replacement rate will be 100% of employee's wage up to 65% of SAWW plus 50% of employee's wage over 65% of SAWW. Maximum benefit is 120% of SAWW and minimum benefit is 5% of SAWW. See page 5 <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureDocument/HB2005/Enrolled>

Table 2. Programs' benefit length, funding, and taxable wage base

Programs Currently in Place							Programs to be Implemented			
	CA ¹⁰ (2004)	NJ ¹¹ (2009)	RI ¹² (2014)	NY ¹³ (2018)	WA ¹⁴ (2020)	DC ¹⁵ (2021)	MA ¹⁶ (2021)	CT ¹⁷ (2022)	OR ¹⁸ (2023)	
Maximum number of weeks of leave available, by leave type										
Medical/TDI	52	26	30	26	12-18***	2	20		12-14***	
Family	6 (8 in 2020)	6 (12 in 2020)	4	10 (12 in 2021)	12	6 (family) 8 (new child)	12 (family or new child) 26 (military)	12-14***	12	
<i>Max Combined^d</i>	52	32	30	26	16-18	8	26	12-14	12-14	
Allocation of payroll tax rate, by taxpayer										
Employee	medical	1.0%	0.26	1.30%	0.50%	-	0.25%	0.50%	.60%**	
	family		0.16%		0.27%		0.13%			
Employer	medical	-	0.10- 0.75%	-	0.50%	0.62%	0.37 +	-	.40%**	
	family		-		-		-			
Taxable wage base										
	\$122,909	\$134,900	\$72,300	\$72,860	\$132,900	none	\$132,900	\$132,900	\$132,900	

*Leave purposes in some states include military exigency leave and "safe" leave.
** Oregon rates have not been set yet and may be lower than the figures provided here; the statute provides a maximum.
*** Additional weeks for pregnancy-related health issues.

¹⁰ In California, the law was passed in 2002, implemented in 2004, and has been amended multiple times. The maximum length of family leave will increase from 6 to 8 weeks on July 1, 2020. See http://leginfo.ca.gov/faces/billTextClient.xhtml?bill_id=2019202005B83. For tax rate and wage base information, see https://www.edd.ca.gov/Payroll_Taxes/What_Are_State_Payroll_Taxes.htm. Note that effective January 1, 2021, individuals will be eligible to receive up to 6 weeks of military exigency leave. See https://www.edd.ca.gov/pdf_pub_ctr/de2530.pdf.

¹¹ In New Jersey, 2019 legislation made changes to the state paid family leave program as of January 1, 2020. For tax rate and wage base information for family leave, see <https://myleavebenefits.nj.gov/worker/fli/> and for TDI, see <https://myleavebenefits.nj.gov/worker/tdi/> and <https://myleavebenefits.nj.gov/labor/myleavebenefits/employer/index.shtml>. Note that the TDI contribution for employers varies (for 2020, between \$35.30-\$258.00 on the first \$35,300 of an employee's earnings).

¹² In Rhode Island, for tax rate and wage base information, see <http://www.dlt.ri.gov/lmi/news/quickref.htm>. Note that Rhode Island allows for a maximum of 30 weeks of combined annual disability and family leave. See <http://www.dlt.ri.gov/tdi/tdifaqs.htm>.

¹³ In New York, for tax rate and wage base information for family leave, see <https://paidfamilyleave.ny.gov/cost>. The taxable wage base cap is equal to the state average weekly wage. Employers are required to provide TDI and may take up to a 0.50% payroll tax from employees to cover benefits (but only up to \$0.60 per week). See <http://www.wcb.ny.gov/content/main/offthejob/db-overview.jsp>. Note that the maximum number of weeks for family leave benefits in 2020 is 10 but will increase to 12 in 2021. See <https://paidfamilyleave.ny.gov/benefits>. In 2020, up to 10 weeks of paid leave can be taken for military exigency. See <https://paidfamilyleave.ny.gov/paid-family-leave-military-families>.

¹⁴ In Washington, for tax rate and wage base information, see <https://resources.paidleave.wa.gov/premiums>. The taxable wage base cap is the Social Security cap. Note that for small businesses with fewer than 50 employees, employers are not required to contribute to premiums. Note that some individuals can qualify for up to 16-18 weeks combined leave (e.g., individuals who experience complications in pregnancy may be eligible for 18 weeks of leave). See <https://paidleave.wa.gov/find-out-how-paid-leave-works/>.

¹⁵ In the District of Columbia, for tax rate information, see <https://dcpaidfamilyleave.dc.gov/employers/>. Note that DC will allow for a maximum of 8 weeks of annual family and medical leave. See <https://dcpaidfamilyleave.dc.gov/workers/>.

¹⁶ In Massachusetts, for tax rate and wage base information, see <https://www.mass.gov/info-details/family-and-medical-leave-contribution-rates-for-employers>. Note that for small businesses with fewer than 25 employees, employers are not required to contribute to premiums. The taxable wage base cap is the Social Security cap. Note that the maximum length of leave is capped at 26 weeks per year (and maximums of 12 weeks of family leave, 20 weeks of medical leave, and 26 weeks to care for servicemember). See <https://www.mass.gov/guides/workers-guide-to-paid-family-and-medical-leave#-worker-contribution-rates->.

¹⁷ In Connecticut, for tax rate and wage base information, see <https://www.cga.ct.gov/2019/ACT/pa/pdf/2019PA-00025-R00SB-00001-PA.pdf>. Note that employees will make contributions starting January 1, 2021. The taxable wage base cap is the Social Security cap. Note that the maximum annual length of leave is 12 weeks plus an additional 2 weeks for a health condition resulting from pregnancy. Connecticut caps military exigency leave at 26 weeks per two-year period.

¹⁸ In Oregon, for tax rate and wage base information, see <https://www.dwt.com/-/media/files/employment-advisor/hb2005.pdf?la=en&hash=AFAC8E007A617F3D03B28DA8893EAF97>. The taxable wage base cap is the Social Security cap. Oregon's law includes "safe leave" for survivors of domestic violence, sexual assault and stalking.