

Important note: The responses are subject to change as we work to finalize the rules and regulation for the Paid Family Leave program.

Questions	Answer
Can all employers legally have replacement staff for an employee who takes leave? Can the temp/replacement hire be allowed to stay permanently?	Employers are prohibited from retaliating against their employees for applying for or using paid-leave benefits. Reinstatement rights are provided under DCFMLA or FMLA, and hiring activities beyond these regulations are determined by an employer's established policies.
What are the guidelines for what type of documentation employees should provide for reason to use paid leave?	Supporting documentation are based on industry standards used by health care professionals to label diagnosis of medical conditions and treatments. The Department of Employment Services will develop a list of acceptable documents.
Will this interfere with payroll companies? Currently use one for unemployment.	Payroll companies and third party administrators (TPAs) will most likely be utilized in a similar fashion as they are currently used for unemployment insurance.

<p>Even if we have seasonal staff who would not qualify for paid family leave, do we have to pay contributions for them?</p>	<p>Covered employers shall make contributions for all covered employees. A “covered employee” is defined as a:</p> <ul style="list-style-type: none"> <li>- Any worker of a covered employer who spends more than 50% of his or her work time for that employer working in the District of Columbia, regardless of employee’s residence; or</li> <li>- An employee who regularly spends a substantial amount of his or her work time for that covered employer in the District and not more than 50% of his or her work time for that covered employer in another jurisdiction.</li> </ul> <p>A seasonal employee may be eligible for paid-leave benefits, depending on when their employer reports wages and when the employee experiences a qualifying event. For example, a covered employee working for a covered employer during the winter of 2019 who returns to covered employment during the winter of 2020 would potentially be eligible to receive paid-leave benefits. They would have wages reported in their base period, including the winter of 2019, and if they experienced a qualifying event while employed in the winter of 2020 they could file a claim with the Office of Paid Family Leave.</p>
<p>Is the payment to the employees in the event that they take leave taxed?</p>	<p>Currently, paid-leave benefits are not taxable income. In the event the IRS and/or the District of Columbia determines that paid-leave benefits are subject to federal income tax and DC income tax, respectively, then employees will have the option to have taxes withheld from their paid-leave benefit payments.</p>
<p>What happens to penalty monies collected? What do you do with those funds?</p>	<p>Penalty monies collected will be distributed to the District's General Fund.</p>
<p>What qualifies as seasonal? (Please define seasonal.)</p>	<p>A seasonal worker is an individual who performs services at certain seasons or periods of the year which may not be continuous or carried on throughout the year.</p>

<p>What is meant by assessment date? Quarterly? Why not per payroll?</p>	<p>Employers are required to submit quarterly wage reports in a similar fashion to the UC30 wage report that is submitted for unemployment insurance taxes. There will be a separate wage report form for paid family leave that will be made available early in 2019.</p>
<p>What about amounts paid for auto compensation?</p>	<p>The following payments are not considered wages:</p> <ul style="list-style-type: none"> <li>• Discounts on purchases;</li> <li>• "Meal money" when working late;</li> <li>• Employer share of contributions to a fund under a plan or system for retirement benefits, or health and life insurance benefits;</li> <li>• Sick pay under a third party plan or system; or</li> <li>• Travel expenses actually incurred and paid.</li> </ul>
<p>Why isn't DC government participating?</p>	<p>The Government of the District of Columbia has a separate paid-leave program in which eligible employees may receive up to eight (8) weeks of paid leave for the birth or adoption of a child or to care for a family member with a serious health condition.</p>
<p>When is it expected that the online portal will be ready for employer registration?</p>	<p>The process for registration will be detailed early in 2019 when the Online Portal is launched.</p>
<p>What will the process be for self-employed to register for the program?</p>	
<p>What is the legal breakdown for residency requirements?</p>	<p>To qualify for PFL benefits, an individual must be a covered employee in the District, regardless of their residence, and meet all of the requirements, monetary and non-monetary, outlined within the law.</p>

<p>How much notice is required for an employee to take leave?</p>	<p>The employee shall provide written notice to his or her employer at least 10 days, or as early as possible, in advance of the paid leave.</p> <p>If the paid leave event is unforeseeable, a notification, either oral or written, shall be provided before the start of the work shift for which the paid leave is being used.</p> <p>In the case of an emergency, the eligible individual, or another individual on behalf of the eligible individual, shall notify the eligible individual's employer, either orally or in writing, within 48 hours of the emergency occurring.</p>
<p>What counts as an emergency?</p>	<p>An emergency is a situation that poses an immediate risk to an individual's health or life which requires urgent action.</p>
<p>Does paid leave need to be taken in one consecutive period, or could a beneficiary take multiple short leaves?</p>	<p>Leave can be taken intermittently in one day increments.</p>
<p>Does a “covered employee” need to meet a certain FTE to gain benefit?</p>	<p>The District is in the process of developing further guidance on potential eligibility requirements for the length of time in covered employment.</p>
<p>Why isn't enrollment for employers rolling? Why an enrollment period? Especially since it is required?</p>	<p>The enrollment period is specifically for self-employed individuals who are able to opt-in during open enrollment periods.</p>
<p>Does DC government offer PFL or something equivalent? (They are exempt from the tax?)</p>	<p>Yes, the Government of the District of Columbia has a separate paid-leave program in which eligible employees may receive up to eight (8) weeks of paid leave for the birth or adoption of a child or to care for a family member with a serious health condition.</p>

<p>Employees – How do we know if they are working more hours in VA, or MD?</p>	<p>Employers will be responsible for reporting wages of employees performing services on the employer's behalf in the District of Columbia. If an employee performs services for another employer in another jurisdiction, it will have no impact on the wages reported by the District employer.</p> <p>If an employer has employees performing services on the employer's behalf in the District as well as other jurisdictions, the employer will be responsible for reporting the wages of its employees who spend more than 50% of their time working in the District. The method of recording the locations and durations of employment will be determined by an employer's established policies.</p>
<p>What other components than tax? – I think benefits (Which you said you are now focusing on?)</p>	<p>The Office of Paid Family Leave is currently drafting the rules and regulations for both the collection of taxes as well as the payment of benefits. Additionally, the program is in the process of developing a system to facilitate the collection of taxes beginning July 1, 2019.</p>
<p>Does “rehab” count as personal medical?</p>	<p>Yes, rehabilitation for oneself or a family member is covered under paid family leave. "Serious health condition" means a physical or mental illness, injury, or impairment that requires inpatient care in a hospital, hospice, or residential health care facility, or continuing treatment or supervision at home by a health care provider or other competent individual.</p>
<p>How are funds going to be protected from the DC government using the fund for other things if they accumulate?</p>	<p>DC Code § 32–551.01 ensures that all money deposited into the Universal Paid Leave Implementation Fund, and interest earned, will not be moved to the General Fund of the District of Columbia at the end of the fiscal year, or at any other time.</p>

<p>How much notice does an employee have to give an employer to take FPL?</p>	<p>The employee shall provide written notice to his or her employer at least 10 days, or as early as possible, in advance of the paid leave.</p> <p>If the paid leave event is unforeseeable, a notification, either oral or written, shall be provided before the start of the work shift for which the paid leave is being used.</p> <p>In the case of an emergency, the eligible individual, or another individual on behalf of the eligible individual, shall notify the eligible individual's employer, either orally or in writing, within 48 hours of the emergency occurring.</p>
<p>Is there a waiting period? Date of application, determination?</p>	<p>The 1 week waiting period shall be week following the occurrence of a qualifying event. Following the filing of a claim and the one week waiting period, an applicant will receive an initial determination of eligibility within 10 business days</p>
<p>Are owners exempt? Opt-Out? We are an S-Corp as an owner I am exempt from UI. We would prefer for this same situation.</p>	<p>The service of Corporate Officers is covered, and the wages an S-Corp pays to officers are taxable for UI and PFL purposes. S-Corp owners aren't taxed as their dividends are not wage earnings.</p>
<p>Do "wages" include my STD payments for my employees? We provide STD insurance to all employees this benefit is added to their W2, is this taxable under PFL?</p>	<p>No, wages do not include Short Term Disability payments.</p>