

Notice that Payroll Deductions for Delaware Paid Leave are Starting

What is Delaware Paid Leave?

Delaware Paid Leave is the name of Delaware's **Paid Family Medical Leave ("PFML") insurance program** that was created through the Healthy Delaware Families Act (the "Act"), which was signed into law in May of 2022. The Act is a new state law based on the 30+ year old federal Family Medical Leave Act (FMLA), which allows employees of larger companies take *unpaid* but *job-protected* leave when they experience certain significant events in their lives. Delaware's new program will pay income-replacement benefits to those employees that face the same types of life events that FMLA covers.

Beginning on January 1, 2025, employers that are required to participate in this plan (including, your employer) must begin assessing contribution rates against their employees' covered wages. Employers that are covered by the mandate (such as, yours) can require their employees to share in part of the cost of this program. Employers are legally responsible for 100% of the required contributions, but they may deduct up to half of the cost of the program from their employees' paychecks.

Contributions into and benefits from Delaware Paid Leave are based upon the Federal Insurance Contribution Act ("FICA") wages that you earned inside the State of Delaware. Employers can require their employees to pay up to 0.4% of covered wages (or 0.16%, if the employer is only mandated to provide Parental Leave). In any year, "covered wages" are limited to the same maximum as is used for Social Security taxes.

Beginning January 1, 2026, Delaware workers will be able to start taking ***paid*** job-protected leave. The contributions from this first year of the program will be used to build the Trust Fund that will pay out PFML claims and expenses. In 2026, you will be able to put in an application for Paid Family Medical Leave benefits.

Why am I required to join Delaware Paid Leave?

You are required to participate in Delaware Paid Leave if:

- You primarily work in Delaware (at least 60% of your time physically working in the state);
- You do not possess certain types of immigration visas that are excluded under the Federal Insurance Contribution Act ("FICA");
- Your employer's business does not close for 30 or more straight days; and
- You are one of at least 10 Delaware-based eligible employees.

You can be Waived from paying contributions if:

- You do not intend to work for your employer for 12 or more months; or
- If you do not expect to work (on average) 25 hours per week.

Employer mandates such as this do not usually extend to all employers, but this one pretty much does. The only exceptions are federal government agencies, railroads, and seasonal businesses. Every other type of employer, governments (the State, the three Counties, & the 57 Municipalities), religious organizations, and non-profits are all required to comply with Delaware Paid Leave.

What type(s) of leave is my employer required to provide?

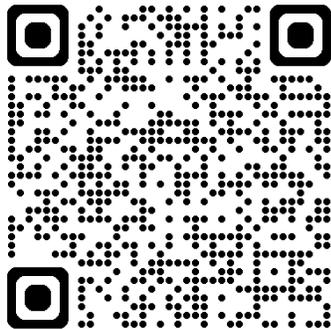
The type(s) of PFML coverage your employer is required to provide depends upon the number of eligible Delaware employees your employer has.

- Employers with **1-9** covered employees are not required to provide PFML benefits
- Employers with **10-24** covered employees are required to provide Parental Leave.
- Employer with **25 or more** covered employees are required to provide all PFML coverages.

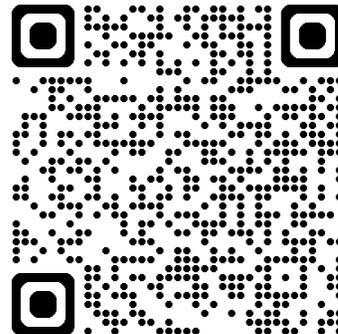
Employers may choose to opt-in to the Delaware Paid Leave (DPL) insurance program to provide more benefits than required. Please visit de.gov/paidleave for more information.

Within 30 days of January 1, 2026, when we will start accepting claims applications, your employer will notify you as to which lines of PFML coverage (Parental, Medical, and/or Family Caregiver/QE Leave). As your employer's employee count rises and falls over time, your employer will be required to give you updated information on the lines of PFML coverage that you will receive.

Please call 302-761-8375 or visit de.gov/paidleave for more information about the program.



Paid Leave



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Call 302-761-8375 or visit de.gov/paidleave for more information.





What is Delaware Paid Leave?

This program offers paid leave to workers who have been employed at their current company for:

- At least one year, and
- Have worked at least 1,250 hours in the past year.

It's an insurance policy that provides paid leave, based on the federal Family Medical Leave Act (FMLA). Under this new program, employees will get up to 80% of their wages (up to \$900 per week) for the following events:



Parental Leave

Care for a new healthy child.
(Up to 12 weeks per year)

Medical Leave

To address your own serious illness or injury.
(Up to six weeks every 24 months)



Family Caregiver Leave

Care for a close family member with a serious health condition.
(Up to six weeks every 24 months)



Qualified Exigency

Assist while a loved one is on an overseas military deployment. (Up to six weeks every 24 mont



Employees are limited to a maximum of 12 total weeks per year for any type of leave.