

# Washington

<https://paidleave.wa.gov/>



<b>Date law enacted</b>	Paid Family & Medical Leave (PFML): Premiums started 1/1/2019 Benefit start date 1/1/2020
<b>Annual updates due</b>	October
<b>Benefits can be used for</b>	Medical Leave can be used for a worker's own serious health condition. Family Leave can be used to (1) bond with a child within one year of the child's birth or placement; (2) care for a family member with a serious health condition; or (3) address certain military family needs.
<b>Type of law</b>	State fund primarily with self-insured voluntary plan option.
<b>Funding source</b>	Employee and employer contributions.
<b>Types of private plans</b>	Self-insured only.
<b>Limitations upon right to establish private plans</b>	None
<b>Employee contributions</b>	Employee contributions: up to 45% of medical rate (deducted from wages by employer) and up to 100% of family leave benefits up to state-set maximums. Total premium 0.4% of the Social Security wage base.
<b>Employer contributions required</b>	Employer Contributions up to 55% of medical rate or balance of costs for self-insured plan.
<b>Employers covered</b>	Employers of one or more on any day in current or previous calendar year.
<b>Employees excluded</b>	Federal government employees, union members covered under a CBA negotiated before 10/19/2017, federally recognized tribes, independent contractors, self-employed individuals (may opt in) and federally recognized tribes (may opt-in).
<b>Religious exemptions</b>	None
<b>Employee eligibility requirements</b>	At least 820 hours worked in the state from all employers, during the qualifying period (first 4 of the 5 most recent completed quarters or, if eligibility isn't established, the 4 most recent completed quarters).
<b>How benefits are computed</b>	For employees earning 50% or less than the statewide average weekly wage: 90% of the employee's average weekly wage, up to the cap. For employees earning greater than 50% of the statewide average weekly wage, the sum of (1) 90% of one-half the state average weekly wage and (2) 50% of the difference of the employee's average weekly wage and 50% of the state average weekly wage, up to the cap.
<b>Minimum weekly benefits</b>	\$100 or the employee's full wage when the average weekly wage is less than \$100.
<b>Maximum weekly benefits</b>	\$1,327 in 2022

## Washington (continued)

<b>Maximum duration</b>	Own health condition: up to 12 weeks (14 if complications during pregnancy) Family leave: up to 12 weeks, combined 16 weeks max (18 weeks if pregnancy complications)
<b>Waiting period</b>	7 days. None for child bonding.
<b>Maternity benefits</b>	Certain pregnancy-related health needs may receive up to an additional 2 weeks up to a total of 14 weeks in a 12-month period.
<b>Effect of continued pay from employer during disability</b>	Generally, employee may receive compensation concurrently with any employer-provided plan. They can receive benefits at the same time and may exceed their normal wage if receiving state benefits and employer-paid supplemental benefits.
<b>State sick leave mandate</b>	Yes. Employees accrue one hour of paid sick time for every 40 hours worked. Covers sick time for employee or a family member's care, absences associated with employee or a family member's domestic violence, sexual assault, or stalking, closures for public health reasons.
<b>State program benefits financed by</b>	State fund to be created in 2019 from employee and employer contributions.
<b>Post-employment</b>	Yes, so long as employee meets eligibility requirements.
<b>Job protection</b>	Yes, for workers who meet state's Family and Medical Leave Act (FMLA).
<b>Family leave covered relatives</b>	Individual who regularly resides in the employee's home or where the relationship creates an expectation that the employee care for the person, and that individual depends on the employee for care.
<b>Wages used for contributions and benefits</b>	Examples of wages: (a) Salary or hourly wages; (b) Cash value of goods or services given in the place of money; (c) Commissions or piecework; (d) Bonuses; (e) Cash value of gifts or prizes; (f) Cash value of meals and lodging when given as compensation; (g) Holiday pay; (h) Paid time off, including vacation leave and sick leave, as well as associated cash outs, unless these wages are considered supplemental benefit payments provided by the employer; (i) Separation pay including, but not limited to, severance pay, termination pay, and wages in lieu of notice; (j) Value of stocks at the time of transfer to the employee if given as part of a compensation package; (k) Compensation for use of specialty equipment, performance of special duties, or working particular shifts; and (l) Stipends/per diems unless provided to cover a past or future cost incurred by the employee as a result of the performance of the employee's expected job functions.
<b>Benefit taxation</b>	PFL – Benefits are taxable, and state-paid benefits will receive a 1099-G. PML – The state asks benefit recipients to talk to their tax professional and state will not issue a 1099-G. Voluntary plan administrators may be different, offering W2 for PML and 1099-misc for PFL.