VOLUNTARY PLAN GUIDE

WASHINGTON'S PAID FAMILY & MEDICAL LEAVE PROGRAM

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About this toolkit

This guide is intended to give Washington employers information needed to prepare and apply for a voluntary plan.

Stay informed and get involved

- 1. Explore our website (paidleave.wa.gov).
- 2. Connect with us. Sign up for our listserv (<u>bit.ly/paidleavelist</u>) and follow us on social media (@PaidLeaveWA on Facebook, Twitter and Instagram).
- 3. Get involved in rulemaking. Details at paidleave.wa.gov/rulemaking.

Application overview

Voluntary plans are available to employers who wish to operate their own paid family and/or medical leave program(s). Employers must apply and be approved to operate a voluntary plan. Employers can submit applications through <u>paidleave.wa.gov.</u>

Allow at least 30 days, from the date your \$250 payment is received, for a decision to be made.

If approved, your plan will take effect the first day of the quarter immediately following the approval of the plan. A list of employers with active voluntary plans is available online at paidleave.wa.gov/voluntary-plans-employer-list.

Details can be found in <u>RCW 50A.30.010</u> and <u>WAC 192-530-010</u>. Please note, if a voluntary plan is denied, there is an appeal process available. Employers must participate in the state program and pay premiums as required until a voluntary plan is approved.

Details about appeals can be found in Chapter 50A.50 RCW.

Administrative requirements **Duplication of benefits**

Employees cannot collect benefits from both the state plan and an approved voluntary plan for the same period.

If an employee is covered by more than one plan, the employee is considered covered by the employer for which the employee worked the most hours during the qualifying period.

If an employee has worked an equal number of hours for more than one employer:

- During the qualifying period: The employee is considered covered by the employer for which the employee worked the most hours since the qualifying period.
- Since the qualifying period: The employee is considered covered by the employer for which the employee has an earlier start date.

An employer with an approved Voluntary Plan should request from ESD the employee's weekly benefit amount, typical workweek hours, and leave allowances. The employer must provide their UBI, the employee's name, SSN/ITIN, application date, and if the employee is salaried or hourly.

Wages and hours

You are required to report quarterly wages paid and hours worked for all employees localized to Washington state. If your plan only covers one type of paid leave (medical or family), you also must pay the other type of leave (medical or family) and WA Cares Fund premiums.

Paid Leave and WA Cares use the same definition of gross wages and hours (<u>RCW 50A.05.010 Definitions</u>; <u>RCW 50B.04.010 (17) Wage or Wages</u>; and <u>Reportable Wages WAC 192-510-025</u>).

Gross wages

Generally, wages are the employees' gross wages without tips. Wages are defined in the law under <u>RCW 50A.05.010</u> and <u>WAC 192-510-025</u>.

Gross wages are:

Salary or hourly wages, excluding tips

- Holiday pay
- Paid time off (vacation, sick leave, associated cash outs)
- Cash value of goods or services given in the place of money
- Commissions or piecework
- Bonuses
- Cash value of gifts or prizes
- Cash value of meals and lodging when given as compensation
- Separation pay (such as severance or termination pay, or wages in lieu of notice)
- Value of stocks at time of transfer to employee (if part of a compensation package)
- Compensation for use of specialty equipment, performance of special duties or working particular shifts
- Stipends and per diems (unless provided to cover a past or future cost incurred by the worker as a result of the worker's expected job functions)

Wages do not include:

- Tips
- Payments from an employer benefit to the employee that is not part of their standard compensation
- Supplemental benefit payments
- Payments provided to cover a past or future cost incurred by the worker as a result of the worker's expected job functions, such as for meals or travel

Reporting hours worked

You must report the number of hours each employee was paid during each quarter, rounded up to the nearest whole number (<u>WAC 192-540-040</u>).

How to report hours worked:

- **Hourly employees.** Report the total number of hours worked by each employee.
- **Employees on salary.** Report 40 hours for each week in which a full-time salaried employee worked.
- Vacation pay, sick leave pay, paid time off (holiday pay). Report the number of hours an employee is on paid time off. Do not report hours for a cash-out of leave.
- Overtime. Report the number of hours actually worked for which overtime pay or compensatory time is provided, without regard to the amount of wages or compensation paid.

- **Wages in lieu of notice.** Report the actual number of hours for which an employee was paid.
- **Severance pay.** Do not report hours for severance pay.
- **Payment in kind.** Report the actual hours worked for performing services which are compensated only by payment in kind.
- On-call and standby hours.
 - Report the number of actual hours for which an employee receives wages for being on call or on standby with the employer.
 - Do not report hours for which an employee is scheduled to check in before work, and if not required to work, has no further obligations.
 - Here, "on-call" and "standby" hours are defined as paid hours when employees must comply with employer requirements, such as maintaining physical or mental status, remaining in a specified location, or being required to report to work within a specific time frame.

Specific details for faculty, piecework or commissioned employees, practice and rehearsal time, and more are defined in <u>WAC 192-510-025</u> and <u>WAC 192-540-040</u>.

Voluntary plan employers must also retain records for six years (<u>RCW 50A.30.080</u> and <u>RCW 50A.20.030</u>) that include weekly benefit and leave duration for any employee who takes leave for a reason that also would have qualified for leave under the state plan. This information can be requested by the agency and includes the following:

- First name
- Last name
- Social Security number (Individual Taxpayer Identification Number if no SSN)
- Benefit amount paid
- Total number of hours claimed for the duration of that leave in that quarter
- Date the claim year began

Report and premium payment due dates

Reporting periods follow calendar quarters and are aligned with the reporting periods for Unemployment Insurance (UI) and other state agencies.

Quarterly reports must be submitted by the last day of the month following each calendar quarter. If a reporting date falls on a Saturday, Sunday, or a legal holiday, reports will be due on the next business day. The law that applies is <u>WAC 192-540-030</u>.



Reporting quarter	Report due
Q1: January, February, March	April 30
Q2: April, May, June	July 31
Q3: July, August, September	October 31
Q4: October, November, December	January 31

Reporting process

Employers will file reports and pay premiums online in the Paid Family and Medical Leave system. We offer two reporting methods:

- 1. **Manual filing.** You will manually enter the name, SSN or ITIN, hours worked and wages paid separately for each employee. You can do this for up to 50 employees.
- 2. **Single filing.** You will compile the name, SSN or ITIN, hours worked and wages paid to each employee into a single CSV file (like an Excel spreadsheet). Instructions for creating a CSV file and the required file specifications are posted on our website at paidleave.wa.gov/reporting.

Additionally, employer agents (like payroll companies, CPAs and other third-party administrators) can report using an ICESA file. This is the method you will use if you need to report for multiple UBI numbers in a single report. More information on the ICESA format, including a test site where employer agents can test their ICESA files, is on our website at paidleave.wa.gov/reporting.

Employers with an approved voluntary plan must maintain all reports, information, and records relating to that plan and any claims for six years. These records must be provided to the department upon request (RCW 50A.30.080).

Family Leave and Medical Leave

There are two parts to Paid Family and Medical Leave: family leave and medical leave. An employer can choose a voluntary plan that covers just family leave, just medical leave, or both.

Family leave covers events like the birth of a baby or the adoption or placement of a child younger than 18, the care for a family member and some <u>military-connected events</u>.

An employee can qualify for family leave if they're caring for:

- Someone who has an expectation to rely on them for care—whether they live together or not.
- A family member.

Family members include:

- Spouses and domestic partners
- Children (biological, adopted, foster, stepchild, legal guardian, de facto or loco parentis)
- Parents and legal guardians (or spouse's parents)
- Siblings
- Grandchildren
- Grandparents (or spouse's grandparents)
- Son-in-law and daughter-in-law

Documentation about their relationship to the person or certification of their medical need may be required.

Family leave will now include the ability for an employee to take up to seven days following the death of a child.

Military connected events are the same as the rules in the Federal Family and Medical Leave Act (FMLA).

Medical leave covers self-care for the employee's <u>serious medical condition</u>, <u>including prenatal care or recovery after giving birth</u>. Medical leave is sometimes called short-term or temporary disability by other programs or private insurance plans.

If an employer chooses to operate one part and not the other, the employees of that business will use the state plan for the part not chosen. The employer must meet the requirements of the state plan for the option not chosen in addition to operating their voluntary plan.



Employee contributions held in trust

Employee contributions to a voluntary plan must be held in trust. This includes interest or other income arising from these contributions from an approved voluntary plan. These funds held in trust are not considered part of an employer's assets and must be held in a separate, specifically identifiable account in a financial institution.

If an employer withdraws their voluntary plan, funds held in trust must be remitted to the department, less plan costs. Contact the department for instructions on how to remit your trust fund balance. (RCW 50A.30.050- **Trust fund or** RCW 50A.30.045-Voluntary plans—Remaining wage deductions upon withdrawal of plan)

Third-party administration

Voluntary plan employers have the option to work with a third party to operate their voluntary plan. If an employer chooses to work with a third party, the employer still carries the legal burden of satisfying the requirements of the program.

An employer's application should be submitted, and agreed to, by the applying employer.

When a TPA on the Voluntary Plan changes, provide the department with the updated contact information.

Frequency of benefit payment

A voluntary plan must pay benefits to employees at least as often as normal pay, and no less often than monthly.

Accelerated payment offer

A voluntary plan employer may incentivize an employee to return to work early. These employers can offer an accelerated payment schedule where they pay the monetary benefit the employee is entitled to in a shorter period of time, allowing the employee the choice to return earlier than expected.

For an offer to meet the requirements of the law, an employer must offer at least half the entitled amount of time for leave, then compensate the employee the benefit amount they would've received had they taken the entire amount of leave.

For example, an employee could intend to take 10 weeks of Paid Family and Medical Leave. The employer could offer eight weeks of paid leave and the compensation of the final two weeks when they return to work. If the employee accepts this offer, they would be out of work for eight weeks and receive the compensation of 10 weeks.

The decision to accept this offer from an employer is entirely up to the employee. This accelerated payment option is only available to voluntary plan participants.

Posting and providing notice

Voluntary plan employers must post notice of the Paid Family and Medical Leave program and filing of complaints related to it. It must be in a common area where employee notices are customarily posted.

Failure to post this notice may result in a penalty of \$100 per instance in which ESD determines the employer willfully failed to post this notice.

An employer must provide written notice of employee rights when they become aware that an employee is taking leave that would qualify for Paid Family and Medical Leave for at least seven consecutive days. If an employee has taken seven days for a qualifying reason, the employer has five business days to provide notice of Paid Family and Medical Leave benefits.

Penalties

A voluntary plan employer who is found in violation of the law will be assessed the following penalties:

- 1. \$1,000 for the first violation
- 2. \$2,000 for the second violation and subsequent violations

ESD will waive the collection of the penalty if the employer corrects the violation within 30 days' notice of the violation and it is the first violation.

The Commissioner of ESD may waive collection of penalties if they determine the violation to be unintentional.

An employer may appeal a decision they disagree with, and an employee may appeal an employer's denial of benefits under an approved plan.

Employee right to appeal

An employee may appeal any adverse decision by an employer or the employer's agent related to voluntary plans. Appeals are subject to Chapter 50A.50 RCW.

Succession

A voluntary plan stays in place after the sale or transfer of a business if the new owner retains the UBI. The new owner may terminate the voluntary plan within 90 days from the date of the acquisition by notifying the department.

See "<u>Termination of a voluntary plan</u>" in the "Ending a voluntary plan" section of this guide for additional requirements.

Benefit requirements

To be approved, voluntary plans must meet or exceed the state plan in the following benefits:

- Leave duration available to the employee
- Weekly benefit amount
- Offer leave for at least the same reasons as the state plan

The voluntary plan must meet or exceed the state plan in the following benefits if the employer meets the requirements associated with each of the following:

Job protection

• The employee to take leave is entitled to employment protection found in RCW 50A.35.010 if the employee worked for the employer for at least 9 months and 965 hours during the 12 months immediately preceding the date the leave starts.

Continuation of health benefits

 You are required to maintain existing health benefits for an employee receiving paid family or medical leave benefits if they have at least one day of overlap with leave taken under federal FMLA (<u>WAC 192-700-020</u>).

- Health benefits must continue without a break in coverage until the employee's paid leave ends or the employee returns to work after taking their leave. (<u>WAC 192-700-020</u>)
- Nothing prevents an employer from maintaining a worker's benefits while they take Paid Leave so workers should ask their employer if they will continue their health coverage while on leave. If a worker is responsible for paying some of the health insurance premium, you can require that they continue to pay their share.

Eligibility

A voluntary plan must cover all current and future employees of an applying employer.

Employees are eligible for benefit payments under an approved voluntary plan once they have worked 820 hours in the qualifying period and 340 hours for that employer. Employees who are not yet eligible for coverage under an approved voluntary plan are eligible for benefits under the state plan if they have worked 820 hours in the qualifying period. An employer may waive these requirements.

The <u>qualifying period</u> is usually the first four of the last five completed calendar quarters from the date leave begins or is the last four completed calendar quarters.

If an employee was covered under a voluntary plan by their previous employer, they are immediately eligible for their new employer's voluntary plan. (RCW 50A.30.020, WAC 192-530-030-Voluntary plans—Employee eligibility criteria)

Once an employer approves a period of leave under a voluntary plan, the employer is responsible for paying benefits for the duration of the approved leave unless the employee is terminated, fired or resigns. If the individual is no longer an employee of the employer, if eligible, the individual is immediately eligible to receive benefits from the state program (RCW 50A.30.030).

Benefit eligibility restrictions

The requirement for benefit eligibility in the state plan is working 820 hours in the <u>qualifying period</u>. Voluntary plans may waive this requirement. Employers cannot add additional hurdles to eligibility and your application will not be approved if it restricts benefit eligibility for reasons like age, gender, race, preexisting conditions, job title, etc.

Premium amount

By law, we recalculate the Paid Leave premium rate annually on September 30. The premium rate is adjusted based on usage of medical leave and family leave during the previous year. Premiums, collected from employees and employers through quarterly reporting, fund the Paid Leave program.

2025

The state plan premium rate is .92 percent for wages paid starting January 1, 2025. The total premium is applied to each employee's gross wages (excluding tips), up to the Social Security cap, \$176,000 in 2025. Once an employee meets the Social Security cap, you must stop withholding premiums on any additional wages over the cap but continue to report their wages.

These state plan premiums are divided into portions for Family and Medical Leave. The family premium will be 48.22% and the medical premium will be 51.78% of the total premium in 2025.

In an approved medical and family voluntary plan, there are no employer premium requirements. There are employer premiums for voluntary plans that only cover family leave.

The maximum employee withholding beginning January 1, 2025, is 71.52%: You are not required to withhold premiums from employees to support your voluntary plan fund. If you do withhold premiums, however, this is the maximum amount allowed under the law and must be stated in your plan documents.

Employers can use the medical or family portion of the withholding to fund the voluntary plan for the leave type your plan covers and are required to pay premiums for leave type covered by the state.

Use this table to calculate each portion of the premium, depending on the type of plan you offer and what portion(s) of the premiums are withheld from your employees' pay.

2025	Employer Share	Employee Share	Total
Family Leave Premium	n/a	Gross Wages x	Gross Wages x
•		0.92% x 0.4822	0.92% x 0.4822
Medical Leave Premium	Gross Wages x	Gross Wages x	Gross Wages x
	0.92% x 0.2848	0.92% x 0.233	0.92% x 0.5178
Total Paid Leave Premium	Gross Wages x	Gross Wages x	Gross Wages x
	0.92% x 0.2848	0.92% x 0.7152	0.92%

Note: If we've	
determined you're a	
small business, you	
do not owe	
employer premiums.	

Historical premium rates

2024	Employee Share	Employee Share	Total
Family Leave Premium	n/a	Gross Wages x 0.74% x 0.4805	Gross Wages x 0.74% x 0.4805
Medical Leave Premium	Gross Wages x 0.74% x 0.2857	Gross Wages x 0.74% x 0.2338	Gross Wages x 0.74% x 0.5195
Total Paid Leave Premium	Gross Wages x 0.74% x 0.2857	Gross Wages x 0.74% x 0.7143	Gross Wages x 0.74%
2023	Employer Share	Employee Share	Total
Family Leave Premium	n/a	Gross Wages x 0.8% x 0.5048	Gross Wages x 0.8% x 0.5048
Medical Leave Premium	Gross Wages x 0.8% x 0.2724	Gross Wages x 0.8% x 0.2228	Gross Wages x 0.8% x 0.4952
Total Paid Leave Premium	Gross Wages x 0.8% x 0.2724	Gross Wages x 0.8% x 0.7276	Gross Wages x 0.8%
2022	Employer Share	Employee Share	Total
Family Leave Premium	n/a	Gross Wages x 0.6% x 0.5131	Gross Wages x 0.6% x 0.5131
Medical Leave Premium	Gross Wages x 0.6% x 0.2676	Gross Wages x 0.6% x 0.2191	Gross Wages x 0.6% x 0.4869
Total Paid Leave Premium	Gross Wages x 0.6% x 0.2676	Gross Wages x 0.6% x 0.7322	Gross Wages x 0.6%
2021	Employer Share	Employee Share	Total
Family Leave Premium	n/a	Gross Wages x 0.4% x 0.3333	Gross Wages x 0.4% x 0.3333

Medical Leave Premium	Gross Wages x	Gross Wages x	Gross Wages x
	0.4% x 0.3667	0.4% x 0.3	0.4% x 0.6337
Total Paid Leave Premium	Gross Wages x	Gross Wages x	Gross Wages x
	0.4% x 0.3667	0.4% x 0.6333	0.4%

Leave duration

The state plan offers a maximum of 12 typical work weeks per year of family or medical leave, plus up to two weeks if the leave is due to pregnancy complications that result in incapacity. There are up to 16 typical work weeks per year available for a combination of family and medical leave, and again up to an additional two weeks if the leave results from a pregnancy complication.

Note: Any medical leave designated as the "postnatal period" (first six weeks after giving birth) is included in the total amount of leave available to your employees.

Family leave includes the ability for an employee to take up to seven days following the death of a child.

A typical work week is:

- For an hourly employee, the average number of hours worked per week during the qualifying period.
- For a salaried employee, 40 hours per week.

If a voluntary plan covers only family leave, the leave duration must be at least 12 times the employee's typical workweek hours.

If a voluntary plan covers only medical leave, the leave duration must be at least 12 times the employee's typical workweek hours, plus two times their typical workweek hours if the leave is a result from pregnancy complications.

If a voluntary plan covers both family and medical leave, the leave duration must be at least 16 times the employee's typical workweek hours combined (family and medical), with the option for an additional two times the employee's typical workweek hours if the leave is a result from pregnancy complications.

Weekly benefit

A voluntary plan cannot require an employee to use paid time off or other accrued leave as compensation while using the benefits of the plan.

A voluntary plan may allow employees to use accrued leave to cover the difference between the state plan benefit payment and their normal weekly wage.

With the state plan, the maximum benefit amount an employee can claim in a week is up to 90 percent of their weekly pay, up to the maximum weekly benefit amount, which is updated yearly:

- 2025 \$1,542 / week
- 2024 \$1,456 / week
- 2023 \$1,427 / week

- 2022 \$1,327 / week
- 2021 \$1,206 / week
- 2020 \$1,000 / week

The weekly benefit of the state plan is calculated using the following method:

- First, find the average weekly wage of the employee by taking the total wages over the two highest quarters during the qualifying period and divide by 26.
- Second, determine if the weekly wage is greater than ½ the state average. \$737.50 is half of the state average for 2022, \$793 for 2023, \$809 for 2024, and \$857 for 2025.
 - o If the employee's average weekly wage is equal to or less than ½ the state average, the employee's weekly benefit is 90 percent of their average weekly wage. (The state's average weekly wage is recalculated each June, and employers should expect this number to change accordingly.)
 - If the employee's average weekly wage is greater than ½ the state average, then then do the following:
 - Subtract the employee's average weekly wage and from ½ of the state average weekly wage and divide by two.
 - Take 90 percent of ½ the state average weekly wage
 - Add those two numbers together and the result is the weekly benefit amount.

A voluntary plan must meet or exceed the benefit calculated for each employee.

An employer with an approved voluntary plan must send the first benefit payment to an employee within 30 calendar days of the first day of leave, or 30 days after receiving a completed application for benefits, whichever is later.

Job protection

Job protection is available to employees if their voluntary plan employer has 50 or more employees. The employee must work for nine months with that employer and 965 hours for that employer during the 12 months preceding the date leave will begin.

When the employee returns from leave, they are entitled to return to:

- A position of employment held by the employee when leave commenced; or
- An equivalent position with equivalent employment benefits, pay and other terms and conditions of employment.

Using the voluntary plan benefits cannot result in the loss of employment benefits accrued before leave begins, or any other right, benefit, or position of employment the employee would have been entitled to if they had not taken leave.

An employer can, as a matter of policy:

- Request from the employee certification by the employee's health-care provider that the employee can resume work, as long as this policy is uniformly enforced.
- Require periodic reporting from the employee about their status and intention to return to work.

An employer may deny job protection to a salaried employee who is among the highest paid 10 percent of employees within 75 miles of the facility they work in if:

- Denial is necessary to prevent substantial and grievous economic injury to the operations of the employer; and
- The employer notifies the employee of the intent of the employer to deny restoration on this basis at the time the employer determines that the injury would occur; and
- The leave has commenced and the employee elects not to return to employment after receiving the notice.

A voluntary plan must meet or exceed all provisions in this job protection section.

Health benefits

You are required to maintain existing health benefits for an employee receiving paid family or medical leave benefits if they have at least one day of overlap with leave taken under federal FMLA (<u>WAC 192-700-020</u>).

Health benefits must continue without a break in coverage until the employee's paid leave ends or the employee returns to work after taking their leave.

Nothing prevents an employer from maintaining a worker's benefits while they take Paid Family and Medical Leave so workers should ask their employer if they will continue their health coverage while on leave. If a worker is responsible for paying some of the health insurance premium, you can require that they continue to pay their share.

Application process

Applications have been accepted online since Sept. 2018.

Please use these guidelines to prepare and check the <u>voluntary plans page</u> on our website for up-to-date information. We also encourage you to sign up for our voluntary plan <u>newsletter specific to voluntary plan information</u> and updates.

Before applying

An employer who chooses to apply for a voluntary plan will need to develop a program that meets or exceeds the state plan. Before you start the application process, you should have a voluntary plan that meets this requirement. You will need a UBI and business name to apply for a voluntary plan. Each UBI requires their own voluntary plan application.

You will be asked to upload your Paid Family & Medical Leave policy documents at the end of the application. Acceptable file types are: .pdf, .doc, .docx, .xls, .xlsx, .tif, .tiff, .jpeg, .jpg, .png.

While applying

The voluntary plan application can be found at paidleave.wa.gov/voluntary-plans

The voluntary plan application process is three steps:

- 1. Submit the application
- 2. Upload your policy
- 3. Pay the \$250 application fee

The voluntary plan application is organized in a series of questions about your plan. Provided you have all the information prepared ahead of time, the application submission process is short.

Your work will not be saved within the application. If you close the browser or click the back button before submitting, you must start over.

The fee for applying for a voluntary plan is \$250. **Your application review will not begin until you have paid the review fee.** By statute, the amount of the application fee is subject to change.

After you submit your application, we will email you a confirmation that your plan is submitted. You should also receive a payment coupon in this email, which you must include in the mail with your check. Payments can also be made online through your employer account. Keep record of your payments no receipts are available.

After applying

We recommend you allow at least 30 days for a decision about your application from the time ESD receives your payment.

Please do not submit multiple voluntary plan applications while you wait to hear from us. Each voluntary plan application has a non-refundable application fee.

If your application is approved

Once a voluntary plan is approved, it will go into effect on the first day of the following calendar quarter. A voluntary plan must be in place for at least one year after it has been accepted.

After your initial plan is approved, we will review your plan annually the following two years ensuring it still meets the program's requirements. After the initial approval and two annual reviews, you'll only need to submit a new plan if you make changes that are not legally required, you will need to submit a new application and pay the review fee.

If you are operating a voluntary plan, your employees will file claims for benefits directly with you or your designated third-party agent. It is important to remember that the employer bears the responsibility under this law, regardless of whom it has delegated operation.

All reporting requirements of the state plan, which include wages and hours worked for all employees, will still be required of voluntary plan operators. Additionally, voluntary plan operators are required to report weekly benefit use and leave information for employees who take leave when requested. Voluntary plans are subject to audits to confirm the maintenance of the plan.



If your application is denied

If your application for a voluntary plan is denied, your business must participate in the state plan. There is no penalty for being denied a voluntary plan. Your application fee is not refundable. Denials may be appealed following the instruction on your letter within 30 days.

Ending a Voluntary Plan

A voluntary plan must be in place for at least one year after it has been accepted.

Withdrawing a voluntary plan

A voluntary plan can be withdrawn by an employer with 30 days' written notice to the department. The plan is withdrawn at the beginning of the next calendar quarter. If the end of the calendar quarter falls within the 30 days of notice, the plan will be withdrawn the following calendar quarter.

When the plan is withdrawn, the employer must pay the department any money held by the voluntary plan, including premiums paid by employees, money owed to the voluntary plan by the employer but not yet paid to the plan, and any interest accrued.

Employers must notify their employees within five days if a voluntary plan is withdrawn. The employer has the option to continue paying benefits to any employees currently receiving paid family or medical leave benefits until the total amount is paid or the duration of leave ends, or to immediately pay the employee the maximum amount of benefits available, regardless of the duration of leave actually taken.

Termination of a voluntary plan

ESD may terminate a voluntary plan. If the department terminates a voluntary plan, the department will calculate the amount owed by the employer and send an invoice for payment due immediately. Interest will be charged after 30 days.

Employers must notify their employees within five days if a voluntary plan is terminated.

Good cause reasons for terminating a voluntary plan include failure to:

- Pay timely and accurate paid family and medical leave benefits.
- Provide leave for a qualified event.
- Protect the employment and employment benefits of an employee when required.

- Provide complete quarterly reports.
- Report to the department any changes to the plan.
- Adhere to the approved plan.
- Adhere to the requirements of the law.
- Provide their plan in effect.

Amending a voluntary plan

Employers may amend their plan as needed. Amendments that are not required by statutory changes must be submitted to the department along with a \$250 fee.

Employers must update their plan with any relevant statutory changes.

The employer must notify employees of any amendments at least 10 days prior to the department approving the amendments.

An annual review of the voluntary plan will be held to ensure the voluntary plan is still in compliance with the law.

How do I appeal?

To appeal a decision, you must submit your intent to appeal in writing to the Employment Security Department.

Your letter must include:

- A statement indicating this letter is an appeal to a decision made by the Employment Security Department.
- The decision you are appealing, the reason you disagree with the decision, and with supporting information if applicable.

You must also include:

- Your business name, address and phone number.
- Employer-authorized representative signature. We will return any unsigned appeals.

Mail or fax the letter to:

Employment Security Department
Paid Family and Medical Leave Care Center

P.O. Box 19020 Olympia, WA 98507-0020 Fax*: 833-525-2273

After we receive an appeal:

- We will send the appeal and all information we have about this decision to the Office of Administrative Hearings (OAH), which will schedule a hearing.
- OAH will send a Notice of Hearing to you about the hearing date and time. OAH will hear the case and make a determination on your appeal.

*When faxing documents please include a cover page with legal entity name, UBI and contact information.

Application questions

The questions below are provided to help you submit your application. Please keep in mind that the questions or format of the application may change.

This application asks questions regarding your business's voluntary plan. Answer each question, selecting the answer that accurately reflects your business's voluntary plan.

When choosing an answer that might depend on an employee's job title, wage, or other criteria, submit the answer that corresponds to the minimum benefits given to all your employees.

You will be asked to upload your Paid Family & Medical Leave policy documents at the end of the application. Acceptable file types are: .pdf, .doc, .docx, .xls, .xlsx, .tif, .tiff, .jpeg, .jpg, .png.

Question Number	Question
1	What kind of paid leave plan will you offer?
2	Will all of your Washington employees, including full-time, part-time, permanent or temporary employees, who work at least 820 hours in a qualifying period, with at least 340 of those hours in your employment, be eligible for benefits under your plan?
3.a	What is the minimum duration of paid weeks your plan makes available to employees during a period of 52 consecutive calendar weeks?
3.b	What is the minimum duration of paid weeks your plan makes available to employees for combined paid family and medical leave during a period of 52 consecutive calendar weeks?
3.c	How many weeks will your plan allow paid medical leave to be extended if an employee experiences complications from pregnancy which results in incapacity?
4	Will your plan provide employees paid leave if they are unable to work due to a serious health condition?
5	Will your plan provide employees paid leave to provide care, including physical or psychological, to a family member with a serious health condition?
6	Will your plan provide employees paid leave to care for a grandchild, grandparent, parent, or sibling with a serious health condition?
7	Will your plan allow employees paid leave to care for their husband or wife, or state registered domestic partner with a serious health condition?

Question Number	Question
8	Will your plan provide employees paid leave to care for a child with a serious health condition whether biological, adopted, foster, step or a child of whom the employee has legal guardianship over regardless of age or dependency status?
9	Will your plan provide employees paid leave to bond with a child during the first 12 months after the child's birth, or the first 12 months after placement of a child under the age of 18?
10	If an employee's spouse, child or parent is a current member of the Armed Forces (including the National Guard and Reserves) and is on covered active duty or notified of an impending call or order to covered active duty, will the employee be eligible for paid family leave under your plan?
11	Will your plan pay benefits that are greater than or equal to the states plan to your eligible employees?
12	Do you intend to withhold premiums from your employee's wages?
13	Do you have 50 or more employees?
13.a	Will you protect the job of an employee on leave who was employed with your business at least 9 months and 965 hours in a 12-month period before the leave began?
14	Do you currently provide employees with health benefits?
14.a	Will you continue to provide the same health benefits while the employee is on leave as long as they can maintain their share of the employee's cost of medical premiums?

Document change log

14.0 (Release 08/15/2025)

Added information about gross wages

13.0 (Release 7/25/2025)

- Added WAC and RCW citations
- Page 12: Updated eligibility section

12.1 (Release 12/27/2024)

• Page 13: Premium rate for 2025

11.0 (Release 10/25/2023)

- Page 11: Premium rate for 2024
- Page 13: Weekly benefit amount for 2024

10.0 (Release 01/05/23)

- Page 11: Premium rate for 2023
- Page 13: Weekly benefit amount for 2023

9.0 (Release 06/09/2022)

- Page 6: Family leave for loss of a child
- Page 13: Family leave for loss of a child and postnatal period information

8.0 (Release 10/29/2021)

- Page 10: Premium rate for 2022
- Page 11: Weekly benefit amount for 2022

7.0 (Release 07/2021)

Page 11: Updated qualifying period definition

6.0 (Release 11/05/2020)

- Page 9: Continuation of health benefits
- Page 13: Health benefits

5.0 (Release 2/26/2020)

- Page 9: Continuation of health benefits
- Page 13: Health benefits

4.0 (Release 12/31/19)

- Page 4: Duplication of benefits
- Page 5: Reporting
- Page 8: Employee right to appeal,
 Succession
- Page 11: Benefit Requirements

3.0 (Release 4/2/19)

- Page 5: Updated reporting information
- Page 5: First quarter reporting has been moved from April to July. First and second quarter reporting will be done in separate reports in the month of July.

2.0 (Release 12/13/18)

- New design layout
- Page 6: Updated "Family" to include step, foster, and adoptive relationships
- Page 11: Updated information about interaction with other paid leave
- Page 15: Multiple Edits
 - Included information about steps of application process

1.3 Updates (10/18/18)

• Corrected correspondence address

1.2 Updates (9/11/18)

- Updated website to new <u>paidleave.wa.gov</u>.
- Update to application process information.
- Added Customer Care phone number.
- Fixed error in Weekly Benefit Section.

1.1 Updates (8/16/18)

- Correction to the premium amount section of the Benefit Requirements chapter.
- Added feedback form to contact information.

1.0 First Release