



EMPLOYER'S PAID LEAVE BENEFITS TOOLKIT

Updated December 2025



Contents

- About this toolkit 3
 - About Paid Leave 3
- Paid Leave benefits 4
 - Notifications and information 4
 - Paid Leave and other programs 7
 - Job protection 8
 - Supplemental benefits 10
- Sample employee communications for Paid Leave 12
- WA Cares Fund 16
- Document change log 17



About this toolkit

This toolkit is intended to help anyone with employees in Washington learn about Paid Leave benefits. We update this toolkit periodically. Check for updates at paidleave.wa.gov to make sure you have the most current version.

Almost every Washington employer must participate in this program and almost every Washington employee will be eligible to receive benefits. This includes businesses of all sizes and non-profits, charities and faith organizations.

The [Employer Wage Reporting and Premiums Toolkit](#) provides more information about employer responsibilities.

About Paid Leave

We know that the most important things in life happen outside the workday. People we care about become ill. Families welcome new members. Big moments that require extra attention come along for all of us.

Support in these times means we can be stronger both at home and at work. Paid Leave is an essential benefit that strengthens companies by ensuring every employee can take paid time for care when needed. This statewide insurance program makes Washington an even better place to live, work and do business.

Paid Leave benefits

Paid Leave typically allows employees to take up to 12 weeks, as needed, if they:

- Welcome a child into their family (through birth, adoption or foster placement).
- Experience a serious illness or injury.
- Need to care for a seriously ill or injured family member or someone who has an expectation to rely on them for care.
- Need time to prepare for a family member's pre- and post-deployment activities, as well as time for childcare issues related to a family member's military deployment.

If employees face multiple events in a year, they may be eligible to receive up to 16 weeks, and up to 18 weeks if they experience a serious health condition during pregnancy that results in incapacity.

Notifications and information

You will receive notifications when your employee applies for leave and when we make a determination.

When a worker chooses to use Paid Leave, they must provide 30 days' notice to you when they are able to. When 30 days' notice is not possible, they must give notice when practical. As an employer, you can waive this requirement for whatever reason you see fit.

You will receive two notifications from us when a current employee applies for Paid Leave. The first is when they initially apply for benefits – you will have 18 days to contest their claim after receiving this notice. If you do not contest in this timeframe, you are waiving your objection to the application. This notice will include:

- Current employee's name
- Paid Leave claim ID
- Anticipated leave dates
- The date they provided you notice, or if no notice was given.

The second notification will let you know if your current employee was approved or denied for benefits. This will include:

- Current employee's name
- Paid Leave claim ID

- Whether they were denied or approved for benefits
- If their claim was approved: Their leave start date, and the leave end date

While the worker is on leave, they are required to complete a weekly claim and report to the department hours they have worked or received paid time off. It is the worker's responsibility to accurately report this information, and they may need to coordinate with you to ensure they are not receiving wages during their period of leave. If the paid time off is a supplemental benefit, the employee does not need to report it. Please see the "[Supplemental Benefits](#)" section for details.

You can't discriminate or retaliate against an employee for requesting or taking paid leave.

An employee may file an unlawful act complaint

Unlawful act complaints are filed by the employee and are when an employer:

- Interferes with, restrains, or denies an employee from using Paid Leave.
- Discharges (fires) or discriminates against an employee for applying for or receiving benefits.
- Discriminates against an employee for filing a complaint or engaging in proceedings related to Paid Leave.

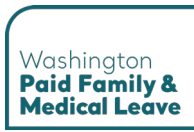
For more information visit paidleave.wa.gov/unlawful-acts-complaints (RCW 50A.40.030: Damages).

You have the option to download two files in your employer account:

Benefit Applications

These files contain information about benefit applications submitted by your employees each calendar year, including:

- Employee name
- Employee's date of birth
- Date the record was last updated
- Benefit Claim ID Number
- Application date and requested leave dates
- Leave type - Medical or Family
- Decision and approved leave dates



Weekly Claims

These files list the weeks of leave claimed by each of your employees during a calendar year.

Weeks start on Sunday and end on Saturday, regardless of what an employee's work schedule is with you. After an employee's weekly claim is processed, the column for that week, labeled with the date of the Sunday in that week, will show you our decisions on that employee's submitted weekly claims:

- WW = Waiting week
- Yes = Approved and paid week
- No = Denied or unpaid week

What information is **not** shared – RCW 50A.25.040 protects the following:

- Employee health information
- The reason they applied for leave
- Their weekly benefit amount
- Their payment amounts
- Their used or remaining hours of leave
- If their claim is being redetermined or appealed
- If there are any other employers associated with their account or leave

To access information about your employee's leave, you will need full access to your online account:

- [Log in](#) to your employer account.
- Select **Benefits Claims** in the top menu bar.
 - This will open a page titled "Your Employees' Benefit Claim Information". You can view or download a CSV file of your employees benefit applications and weekly claims submitted in 2024 or later.

This information is available to employer agents if they have an active Power of Attorney (POA) for the Benefits role.

Paid Leave and other programs

Paid Leave and the Family Medical Leave Act (FMLA) are different programs.

Paid Leave is a state program. The Family and Medical Leave Act (FMLA) is a federal program. In short, Paid Leave does not replace FMLA.

While there are some similarities between the programs, there are also notable differences, such as:

- The state program (Paid Leave) provides paid leave. FMLA is unpaid leave.
- Paid Leave is based on typical workweek hours, not to exceed 12 times the typical workweek hours during the claim year. An employee may take up to 12 workweeks of leave with FMLA.
- Paid Leave includes grandchildren, grandparents, sons- and daughters-in-law, siblings and those who rely on you for care as qualifying family members, in addition to parents, spouses and children.
- Paid Leave is funded through premiums paid by employers and workers.

Businesses with fewer than 50 employees must collect and remit employee premiums and complete required reporting for Paid Leave. They do not have requirements under FMLA.

An employee can exhaust their FMLA leave and then take additional leave through Paid Leave.

An employee's use of FMLA, or other available leave, does not diminish their available Paid Leave benefit. It is possible for an employee to use multiple leave options consecutively.

You cannot require an employee to use other leave before using Paid Leave.

A worker can receive short-term disability at the same time as Paid Leave, but short-term disability plans may have restrictions.

Make sure your employee understands the short-term disability plan's requirements related to Paid Leave benefits.

Job protection

New job protection requirements start January 1, 2026

Starting January 1, 2026, employees who return from leave under the Paid Leave law must be restored to a same or equivalent job if they work for an **employer with 25 or more employees*** and have worked for this employer for at least 180 days (6 months).

The employee threshold will reduce to 15 in 2027 and 8 in 2028 and beyond.

* For purposes of employment protection, employer size is determined by having the specified number of employees working each workday for at least twenty calendar workweeks, either in the current calendar year or in the preceding calendar year.

Until December 31, 2025, employees are entitled to job protection only if all of the following apply:

- They work for an employer with 50 or more employees
- They have worked for the employer for at least 12 months
- They have worked 1,250 hours in the 12 months before taking leave (about 24 hours per week, on average).

An employee may also be protected under other local, state, and federal laws.

You can deny job restoration if:

- You can show that the employee's job would not have existed when the employee returned from leave, ([RCW 49.45.060](#)) or
- The worker is salaried and among the highest paid ten percent of employees within 75 miles of the facility where the employee works.

You can find the latest details about job protection requirements on the [Job Protection web page](#) at paidleave.wa.gov/job-protection-requirements-for-employers.

Coordinating FMLA job protection with Paid Leave

Starting in 2026, if an employee opts to take job protected FMLA leave first, even though they would qualify for Paid Leave, you can decide to count the FMLA job protection against their Paid Leave job protection allowance.

This does not impact the amount of an employee's Paid Leave time or benefit payments. It would mean that a portion of that Paid Leave time may not be covered by job protection.



For example, if an employee takes 2 weeks of job protected FMLA, when they could have used Paid Leave time, you have the option to reduce job protected Paid Leave by 2 weeks.

If the employee takes unpaid FMLA leave instead of Paid Leave, you must provide written notice that includes:

- How the leave counts toward Paid Leave job protection
- Defining the 12-month period that you designate as the FMLA leave year
- Remaining job-protected time
- Confirmation that Paid Leave benefit eligibility is unaffected

Note: You may choose not to count FMLA job protected leave against Paid Leave, in which case no action is needed.

Continuation of health insurance

Starting January 1, 2026, you must maintain existing health benefits for any employee who qualifies for job protection.

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 you from maintaining a worker's benefits while they take Paid Leave, so workers should ask you if you 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.

Until December 31, 2025, employees you must 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.

You must notify your employees of Paid Leave

A workplace poster is required to be posted in the workplace. You can find it on paidleave.wa.gov/employer-roles-responsibilities.

You must notify your employees in a timely manner of Paid Leave when they are on leave for reasons that could be covered by the program. When an employee has been away from

work for 7 consecutive days and for reasons that could be covered by this program, or you become aware of their need for Paid Leave, you have 5 days to provide this notice in writing. You can find the [Employer to employee notice](https://paidleave.wa.gov/employer-roles-responsibilities) on paidleave.wa.gov/employer-roles-responsibilities.

Supplemental benefits

You can pay employees while they are using Paid Leave to make them whole.

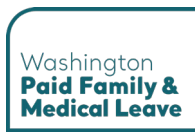
A supplemental benefit is a payment from an employer to an employee to make up the difference between their regular wage and the benefit paid by Paid Leave. This could be salary continuation or paid time off (PTO). These payments must be in addition to any paid family or medical leave benefits the employee is receiving.

Paid time off is vacation leave, personal leave, medical leave, sick leave, compensatory leave or any other paid leave offered by an employer under their established policy.

It is your choice to offer supplemental benefits, and you are not required to do so. If you choose to offer these benefits, it is also an employee's choice to accept them.

Key information about supplemental benefits:

- You can offer supplemental benefits in a variety of ways, including drawing down a bank of paid time off (PTO) to use as a supplemental benefit in order to “top off” your employee's benefit payment. However, there are no limits on supplemental benefits, so you may also provide your employees a supplemental benefit that takes them beyond their usual wage.
- Please make it clear to your employees if and what payments are a supplemental benefit, and not regular PTO. Your employee should not report supplemental benefits on their weekly claim as doing so will reduce their benefit amount.
- Management of supplemental benefits is entirely between you and your employees. It is only important to let them know if you offer them and when, so they don't report it on their weekly claim.
- For privacy reasons, we cannot provide an employee's benefit amount. If you wish to offer a supplemental benefit and would like to know how much an employee is receiving from Paid Leave in order for you to “top off” their payment, please ask your employee for that information. It is included in the approval letter we mail to your employee.



- Supplemental benefits are not considered gross wages and should not be included in quarterly reporting.
- The employee's benefit amount will be pro-rated unless the PTO or wages are a supplemental benefit.

Sample employee communications for Paid Leave

Employers, HR or payroll are the first places most people will go when they notice deductions from their paychecks. To help assist you in informing your employees of the Paid Leave program, you can share these sample communications:

- Sample employee handbook materials
- Sample text for a blog, newsletter or email
- Sample paystub insert/attachment

Note: These materials are not offered, nor should they be construed, as legal advice. It is strongly advised that you have your company attorney review the draft before preparing your final copy.

Under the law, you are required to inform your employees about their rights under Paid Leave by posting a notice in a place customarily used to post other employment-related notices. This notice is available at paidleave.wa.gov.

Sample employee handbook materials for Paid Leave

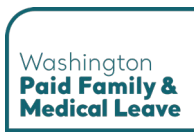
Paid Leave overview

Paid Leave is a mandatory statewide insurance program that will provide almost every Washington employee with paid time off to give or receive care.

If you qualify, this program will allow you to take up to 12 weeks, as needed, if you:

- Welcome a child into your family (through birth, adoption or foster placement)
- Experience a serious illness or injury
- Need to care for a seriously ill or injured family member or someone who has an expectation to rely on you for care.
- Need time to prepare for a family member's pre- and post-deployment activities, as well as time for childcare issues related to a family member's military deployment. For specifics on military-connected paid leave, visit www.dol.gov/agencies/whd/fact-sheets/28m-fmla-military-family

If you face multiple events in a year, you might be eligible to receive up to 16 weeks, and up to 18 weeks if you experience a serious health condition during pregnancy that results in incapacity.



Payment of premiums

The Paid Leave program is funded by premiums paid by both employees and employers. It is administered by the Employment Security Department (ESD).

In 2026, the premium is 1.13 percent of wages. Employers can either pay the full premium or withhold a portion of the premium from their employees. Employers who choose to withhold premiums from their employees may withhold up to 71.43 percent of the total premium. The employer is responsible for paying the other 28.57 percent. Businesses with fewer than 50 employees are exempt from the employer portion of the premium but must still collect or opt to pay the employee portion of the premium.

Your employer will calculate and withhold premiums from your paycheck and send both your share and theirs to ESD on a quarterly basis.

Taking leave

Employees who have worked 820 hours in the qualifying period (equal to 16 hours a week for a year) will be able to apply to take paid medical leave or paid family leave. The 820 hours are cumulative, regardless of the number of employers or jobs someone has during a year. All paid work over the course of the year counts toward the 820 hours, including part-time, seasonal and temporary work.

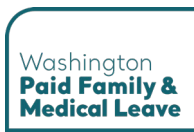
While on leave, you are entitled to partial wage replacement. That means you will receive a portion of your average weekly pay. The benefit is generally up to 90 percent of your weekly wage, with a maximum of \$1,647 in 2026. You will be paid by the Employment Security Department rather than your employer.

Unlike the federal Family and Medical Leave Act (FMLA), employees of small businesses may take Paid Leave if they meet the standard eligibility requirements.

Please go to paidleave.wa.gov for more information.

What protections are there for me?

Until December 31, 2025, employees are entitled to job protection **only if all of the following apply:**



- They work for an employer with 50* or more employees
- They have worked for the employer for at least 12 months
- They have worked 1,250 hours in the 12 months before taking leave (about 24 hours per week, on average)

Starting January 1, 2026, employees who return from Paid Leave will be restored to a same or equivalent job if they work for an employer with 25* or more employees and have worked for this employer for at least 180 days (6 months).

Starting January 1, 2026, if you qualify for job protection, you can keep your health insurance while on leave. If you contribute to the cost of your health insurance, you must continue to pay your portion of the premium cost while on leave.

Your employer is prohibited from discriminating or retaliating against you for requesting or taking paid leave.

*For purposes of employment protection, employer size is determined by having the specified number of employees working each workday for at least twenty calendar workweeks, either in the current calendar year or in the preceding calendar year.

Sample text for a workplace blog, newsletter or employee email

In 2020, Washington became the fifth state in the nation to offer paid family and medical leave benefits. This benefit offers partially paid leave to care for yourself or a loved one in times of serious illness or injury, to bond with a new child joining your home through birth, adoption or foster placement and for certain military-connected events if you have a family member in active-duty service.

Employees and employers contribute to this program.

You will be able to apply for leave when you experience a qualifying event and have worked 820 hours (about 16 hours a week, on average) in the year leading up to your date of leave.

This isn't like paid sick leave; you will file your claim with the Employment Security Department (ESD), and your payment will come from ESD. You can learn more at paidleave.wa.gov.



Sample email for approved employees you want to offer supplemental benefits

We received notification of your approval to receive benefits under Paid Family and Medical Leave from [DATE] to [DATE].

Paid Leave pays up to 90% of your weekly wages, up to the annual maximum. We allow you to supplement your Paid Leave benefit with your accrued paid time off. Accrued paid time off is defined as your [TYPES OF PAID TIME OFF AS DESIGNATED BY EMPLOYER].

If you use paid time off for your Paid Leave benefit, you will NOT need to report those hours when you file your weekly claim with Paid Leave. For more information on weekly claims, including the questions and what they mean, visit paidleave.wa.gov/file-your-weekly-claim

For questions about how to fill out your timesheet while you are on leave, work closely with [COMPANY REPRESENTATIVE OR GROUP].

Employee paystub insert

If you choose to deduct premiums from your employee's paycheck, you may want to share the paystub insert with them to explain the new withholding.

Visit paidleave.wa.gov/employer-roles-responsibilities to download the full-page English and Spanish versions, as well as additional translations in:

- Arabic
- Chinese
- Japanese
- Khmer
- Korean
- Laotian
- Punjabi
- Russian
- Somali
- Tagalog
- Ukrainian
- Vietnamese



WA Cares Fund

Employers are also responsible for withholding premiums and submitting wage information to the Employment Security Department for the WA Cares Fund.

The [Employer Wage Reporting and Premiums Toolkit](#) provides more information about employer responsibilities for Paid Leave and WA Cares.

WA Cares benefits

70% of Washingtonians will eventually need long-term services and supports – help with activities of daily living like bathing, eating, and taking medications. Long-term care can be expensive. Most of it is not covered by Medicare or health insurance, and Medicaid only covers it after you’ve spent down your life savings.

WA Cares provides working Washingtonians a way to earn access to long-term care benefits that will be available when they need them. It will cover most of the need for some people, while for others it will provide breathing room during one of life’s most challenging stages, giving the family time to develop a plan.

Find WA Cares resources for employees, employers and community partners at wacaresfund.wa.gov/toolkit.

Document change log

Version 1.1: January 25, 2024

- Split Oct. 2023 Employer Toolkit into **Employer Wage Reporting and Premiums Toolkit** and **Employer's Paid Leave Benefits Toolkit**. For previous changes to this point, see the document change log in the Employer Wage Reporting and Premiums Toolkit

Version 2.1: June 2024

- Added POA information (p 5)

Version 3.1: November 2024

- Added information about notifications (p 4)
- Added Sample email for approved employees you want to offer supplemental benefits (p 12)

Version 4.1: December 2025

- Added information about unlawful acts (p 5)
- Added information about job protection (p 8, 9, 14)
- Updated premium rates for 2026 (p 13)