



Electronic Alert

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Washington Paid Family & Medical Leave Employer Premiums Delayed!

By Kyle Abraham & Nicole Elgin

Employers with Washington employees take note—the deadline for paying employer premiums and reporting for Washington Paid Family and Medical Leave has been delayed to July 31, 2019.

We updated employers on their obligations under Washington's new paid family leave law in our December alert [here](#). As a reminder, the law requires employers with Washington employees to start collecting premiums and reporting employee data as of January 1, 2019. The program is funded by premiums totaling 0.4% of gross wages and those premiums are shared between employers, paying 36.67% of the total premium, and employees, paying the remaining 63.33%.

Employers who do not elect to cover the employee portion must withhold the employee portion from employees' paychecks, and pay the total premiums to the Employment Security Department (ESD). Keep in mind that employers with less than 50 Washington employees are not required to pay the employer portion of the premiums, but will still be required to collect, record, and remit the employees' premiums to the state. Employers are also required to report employee hours and wages to the ESD.

Employers were originally required to pay premiums and provide employee reports for Quarter 1 by this April to the ESD. However, the ESD recently announced that the timeline was delayed and employers will now remit premiums and reports for Quarter 1 between July 1 and July 31 this year. Quarter 2 premiums and reports are also currently due in July. The state is still in the process of setting up employers' Paid Family and Medical Leave customer accounts where employers will login to remit premiums and upload reports on employees. The ESD's announcement also encourages employers to send this updated timeline information to employer accountants, payroll companies, and other employer agents that may be withholding these premiums for the employer.

For questions on Washington Paid Family and Medical Leave, contact Barran Liebman attorneys Kyle Abraham at kabraham@barran.com or Nicole Elgin at nelgin@barran.com.