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## Connecticut Paid Family and Medical Leave

### Background

Effective January 1, 2021, all Connecticut employers, unless excluded by exception, will be required to participate in the statewide Paid Family and Medical Leave insurance program. Employers will need to report wages and other information for their workforce each quarter.

The Connecticut Paid Leave (CTPL) program covers all employers with one or more employees and is accessible to all employees who have met certain earned-wage thresholds. Those who are self-employed or are sole proprietors are also eligible to opt-in to the program.

### Summary

Connecticut's Paid Leave program provides wage replacement to employees, to help them bond with a child, care for themselves or a family member with a serious health condition.

#### Qualifying Events for Leave:

- Birth of the employee's child

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- Placement of child from adoption/foster care with the employee
- Care for the employee's family member with a serious health condition
- Serious health condition of the employee
- The employee serving as organ or bone marrow donor
- The employee experiencing family violence

### Funding of the Paid Leave Program

The funding to support the CT Paid Leave (CTPL) program comes in the form of employee payroll deductions of one-half of one percent (0.5%) beginning January 1, 2021. While employers aren't required to contribute to the program, they are required to withhold and remit employee contributions to the program.

Employers will be required to begin recording workers' wages on January 1, 2021 and payments will be due quarterly. **The first remittance of paid family leave taxes will be due April 30, 2021.** The first quarterly payment will cover wages paid to workers in January, February and March 2021.

## Employers Next Steps

- Beginning January 1, 2021, Connecticut Paid Leave (CTPL) will come from employee payroll deductions of 0.5%.
- Employers are not required to contribute to the program, but they are required to withhold employee contributions.
- Employers are required to report employees' wages and payments to the Connecticut Paid Family and Medical Leave Insurance Authority quarterly.
  - The first remittance of taxes will be due April 30, 2021 (this will cover employee wages for January, February, and March of 2021).
- Employee contribution amounts will need to be displayed on pay statements
- Eligible employees may begin applying for Paid Leave benefits effective January 1, 2022.
- Connecticut employers should review their handbook and parental leave policy to ensure compliance with this new law.
  - If you are a Full-Service or Virtual HR client and would like our assistance with updating your policy, please [email us](#).
- HR Knowledge will continue to monitor these changes. For more information, review the Connecticut website [here](#) for details about the provisions of this program.

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