

<div>Larkin</div> <div>Delaware - Coverage Options and Funding (State Income Replacement Benefits)</div>	
State Programs	2026 - Family and Medical Leave Insurance Program (DE PFML) https://labor.delaware.gov/delaware-paid-leave-is-coming/
Employer Eligibility	Employers with 10-24+ employees (DE) are eligible for parental leave only (but can opt in for full coverage), or employers with 25+ employees (DE) are eligible for parental AND family/medical leave. Employers must remit applicable contributions for these programs. (see "Cost Field below").
Employee Eligibility	Employees are eligible for benefits if they have 12 months of employment with current DE employer and 1,250 hours worked in the 12 months preceding the leave. We generally advise that employees apply and the state will make the determination of eligibility.
Coverage Allowed	State administration or self- insured (Private Plan) is allowed.
Cost	<p>Effective 1/1/2025. Contribution of 0.8% for 2025 and 2026, which is allocated as follows:</p> <ul style="list-style-type: none"> • Medical Leave will be 0.40% • Family Caregiver Leave will be 0.08% • Parental Leave will be 0.32% <p>Employees are responsible for up to 50% of the contribution and employers are responsible for the remainder. Employers can choose to pay all or any portion of the employee's contribution over 50%.</p>

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