



District of Columbia - Coverage Options and Funding (State Income Replacement Benefits)

State Programs	<p>Department of Employment Services Office of Paid Family Leave (OPFL)</p> <p>Email: does.opfl@dc.gov</p> <p>Phone: (202) 899-3700</p> <p>https://dcpaidfamilyleave.dc.gov/</p>
Employer Eligibility	Employers with 1 employee (D.C.) must remit applicable contributions for this program (see "Cost" field below).
Employee Eligibility	Employees are eligible for benefits if they have earned wages in the last 5 quarters with any DC employer(s) and are presently "localized" in DC. We generally advise that employees apply and the state will make the determination of eligibility.
Coverage Allowed	<p>State administers claims only</p> <p>Private plans not currently permitted</p>
Cost	<p>Employer Prior to 07/01/24 Covered employers must pay a 0.26% quarterly tax based on employee's gross earnings from previous quarter. No maximum/cap on employer tax.</p> <p>Effective 07/01/24 Covered employers must pay a 0.75% quarterly tax based on employee's gross earnings from previous quarter. No maximum/cap on employer tax.</p> <p>Employee None 100% Employer Funded</p>
Employer Action Summary	<p>-You should register with the state here: https://essp.does.dc.gov/</p> <p>- Submit wage reports/contributions via the online website (electronic submissions required for employers with 250 or more employees)</p> <p>Employers are required to file an Employer's Quarterly Contribution and Wage Report (Similar to form UC-30) each quarter. Forms can be found through an online portal: https://dcpaidfamilyleave.dc.gov/employers/</p> <p>Filing Guide: https://does.dc.gov/sites/default/files/dc/sites/does/page_content/attachments/DOES_PFL_EmployerToolkit.pdf</p> <p>Wages/Contributions due Quarterly. Final deadlines: (Q1- April 30, Q2 - July 31, Q3 - October 31, Q4 - January 31)</p> <p>The above pertains to registering with the state for contributions/wage reporting. Employers may have separate obligations for registering with the state for the employer statements process (see the "Employer Statements Process" section on this state's Compliance Center page).</p>

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