



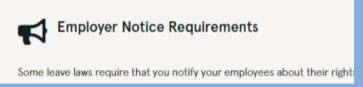
This log features the most recent additions to the Compliance Center website features.

#### Added Features - Oldest to Newest



#### 09/19/22 Update - Employer Notice Requirements

We have added "Covered Employer" definitions for all states, and added "Handbook Recommendations" concerning handbook requirements (Federal, CA, NJ, NY, & TN). The "Employee Notice Requirements" can be found by selecting a state from the map and scrolling down the state's page.





## 09/28/22 New Addition - Paid Time Off Usage

The rules (for all states) concerning if/how PTO can be used, when an employee is covered under state/federal law. The "Paid Time Off Usage" table can be found on the main Compliance Center landing page under "U.S. Summary Leave Resources".





## 12/01/22 New Addition - Employer/EE Eligibility Added to Coverage Options

Based on client feedback, the employer and employee eligibility requirements were added to the "Coverage Options and Funding (State Income Replacement Benefits)" for each state (select a <u>state</u> from the map) that has a paid family leave program, for user convenience.

Coverage Options and Funding (State Income Replacement Benefits)

This section provides information on how the benefits are made available to employees, for example, are

Lark†n California - Coverage Options and Funding (State Income Replacement Benefits)					
State Programs	State Disability Insurance (SDI) Includes Paid Family Leave (PFL) Benefits Disability Insurance Banch Employment Development Department (%16) 6/3-0707 SDI (800) 480-3287 PFL (877) 238-4373 http://www.edd.ca.gov				
Employer Eligibility	Employers with 1 employee (CA) must remit applicable contributions for this program (see "Cost" field below).				
Employee Eligibility	Employees are eligible for benefits if they have earned \$300 during the base period with any CA employer(s) (approximately 5-18 months prior to disability). We generally advise that employees apply and the state will make the determination of eligibility.				
Coverage Allowed	State administers or private plans (Voluntary Plans) are permitted.  Employee Approved Voluntary Plans (VPs)-may be insured or self-insured but must be approved by EDD: A majority of employees must approve the plan, and the Voluntary plan must be more generous than the state plan in at least one aspect.				





#### 01/06/23 New Addition - Intermittent Leave Rules

The rules (for all states) concerning if/how leave can be taken on an intermittent or reduced schedule basis, when an employee is covered under state/federal law. The "Intermittent Leave Rules" table can be found on the main Compliance Center landing page under "<u>U.S. Summary Leave Resources</u>".





#### 04/21/23 New Addition - State Resource Links

Links to the state family and medical leave websites, laws and regulations. This was added in response to user feedback (we value any feedback!). We have also included links to guides and/or state tax portals, where employers remit wage/contribution information for state paid leave programs.

05/09/23 Update - links to registration with the state for wage reporting and contributions to the state's paid leave program (if applicable). You will find these links at the bottom of each state page (select a state from the <u>map</u>) - example below from CA.





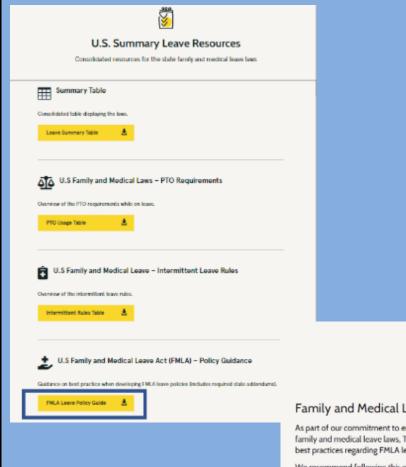


### 04/21/23 New Addition - FMLA Leave Policy Guide

A summary guide with best practice when developing a new FMLA leave policy, or when reviewing your current policy.

Resource includes a summary of the state family and medical leave laws that employers are legally required to include within their handbook.

You will find this resource at the bottom of the Compliance Center main page, under "<u>U.S.</u> <u>Summary Leave Resources</u>"





#### Family and Medical Leave - U.S Handbook Guide

As part of our commitment to ensuring that our clients are compliant with state and federal family and medical leave laws, The Larkin Company has produced the following guidance on best practices regarding FMLA leave policies.

We recommend following this guidance when creating/updating your FMLA leave policy, with the support of your legal counsel. The Larkin Company will then also be happy to review your leave policy.

> Separate your leave and leave pay policies.

Have a separate section of your policy addressing time away from work, i.e., what employees may qualify for and what do they need to do for their time off to be considered authorized. This will enable you to hold employees accountable to your time off reporting requirements and help ensure that you provide the minimum and recommended FMLA information (see below).

Then, include a separate section in your policy discussing the pay an employee may be eligible for





## 05/09/23 New Addition - Employer Registration and Action Items

Employer Statements Process - information on whether website registration is required for the state (to respond to state claims), with links included. Plus, if/how employers can check employee claims status.

Coverage and Funding Options - a summary of employer action items is listed, including information on how to register for, and submit wage reporting and/or contributions to state paid leave programs (links included).

Larkin	California - Employer Statements Process (State Income Replacement Benefits)
Disability Form	Notice to Employer of Disability Insurance (SDI) Claim Filed (DE 2503)
PFL Form	Notice of Paid Family Leave (PFL) Claim Filed (DE 2503F)
Timing	2 working days after receipt of notice
Notification	Paper form mailed after employee has applied for leave Ordine option available for disability only
Submission	Mail Ordine option available for SDI only
Disability Sample Form	No sample provided by state
Paid Family Leave Sample Form	Sample DE 2503E
Website Registration Required by Employer?	Velocitie registration is not required for SDI (florms will be mailed invited if not registered), but registration is optional for SDI for employer convenience. See Tutotish and Toe Employer's section here bring-included as government, the properties of the first properties of the employer post online and will be solely mailed. Note there is also no employer portal where employers can check claims status such as when a claim approved or derived, for PFL or SDI. Because employers complete the 2501/2051F forms (see above), they should be aware that an employee has filed a claim, but will not receive any confirmation if the claim is approved. The employer is notified of approval or denial directly.  The above pertains to registering with the state for the Employer Statement process. Employers may have separate obligations for registering with the state for contributions/wage reporting requirements (see the "Constage Options and Funding" section on this states Compliance Center page).

Larkin	California - Coverage Options and Funding (State Income Replacement Benefits)
State Programs	State Disability Insurance (SDI) Includes Paid Family Leave (FPL) Benefits Disability Insurance Branch Employment Department (99a) 633-0707 SDI (8001) 440-0287 FPL (877) 238-4373 http://insuranced.ca.gov
Employer Eligibility	Employers with 1 employee (CA) must remit applicable contributions for this program (see "Cost" field below).
Employee Eligibility	Employees are eligible for benefits if they have earned \$300 during the base period with any CA employer(s) (approximately 5-18 months prior to disability). We generally advise that employees apply and the state will make the determination of eligibility.
Coverage Allowed	State administers or private plans (Voluntary Plans) are permitted.  Employee Approved Voluntary Plans (Ph)-may be insured or self-insured but must be approved by EDD: A majority of employees must approve the plan, and the Voluntary plan must be more generous than the state plan in all least one aspect.
Cost	Employer Voluntary Plan Clients Only - Employer has the option of paying the entire cost or sharing it with the employee Employee 2022 - 17% of the first \$145.600 in annual earnings with maximum annual cost of \$16.01.60  2023 Employee cost will decrease from 17% to 0.9% The taxable wage colling will increase from \$145.600 to \$153,364 The maximum cost for employees will decrease from \$145.600 to \$153,364 The maximum cost for employees will decrease from \$145.600 to \$153,78.48 For our clients with Voluntary Entire, please note that the updated VP assessment rate is now 0.0012616 (a decrease from 0.0015416).
Employer Action Summary	- You should register with the state at e-Services for Business - Submit wage reports/contributions Guide - Instructiveded as positions suscessfulles/pdf_pub_ctx/side4d pdf How to File Tutoriak Instructivews youtube.com/watch/brusit-side5DC_RN_J  Wages/Contributions due Quarterly (QF-May 1, 2023, Q2 - ply) 31, 2023, Q3 - October 31, 2023, Q4 - January 31, 2024)  The above pertains to registering with the state for contributions/wage reporting. Employees may have separate obligations for registering with the state for the employer statements process (see the "Turology Statements Process" section on this state's Compliance Center page).





#### 07/13/23 New Addition - Newsfeed Log

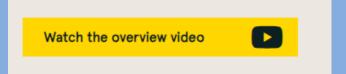
All Updates - a running list of updated laws logged on a separate web page to show all the updates that have occurred within the year. All updates will be separated by year.





#### 07/13/23 New Addition - Video

Overview Video - this brief video covers all the content and details of the compliance center along with how to navigate the pages.

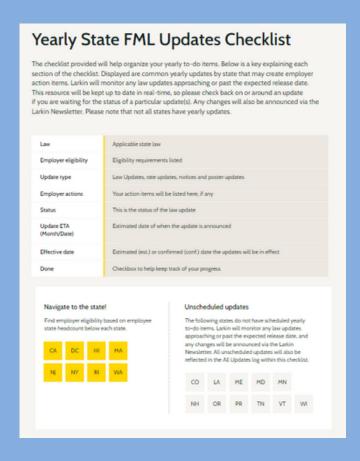






#### 11/16/23 New Addition - Compliance Checklist

A real-time resource document used to keep track of state family and medical leave updates that are unscheduled or scheduled to occur throughout the year. Download the checklist to save your personal notes as you complete action items, and check in regularly for the latest version.







## 01/24/25 New Addition - Employer Notice and Handbook Requirements

A consolidated summary table of the notice and handbook requirements for all federal and state family and medical leave laws. Individual state requirements are still available on their respective state page.

Larkin	California						
Leave Law	Law Type	Covered Employer	Handbook Required	New Hire	Employer Poster	Larkin Enclosures (poster or notice)	
California Family Rights Act (CFRA)	Leave	5 employees (US)	Yes	N/A	Yes - See "Family Care and Medical Leave (CFRA Leave) and Pregnancy Disability Leave" in the "required" posters section.	Yes (required for birth parents) - See "Your Rights and Obligations as a Pregnant Employee" in the "required" posters section.	
Pregnancy Disability Leave (PDL)	Leave	5 employees (US)	Yes	Yes	Yes - See "Your Rights and Obligations as a Pregnant Employee" in the "required" posters section.	Yes - See "Your Rights and Obligations as a Pregnant Employee" in the "required" posters section.	
San Francisco Paid Parental Leave Ordinance (SF PPLO)	Pay (Employer Paid)	20 employees (Global)	Yes	Yes - Example PPLO Poster	Yes (i.e., PPLO Poster)	Yes - PPLO form (different from poster)	
San Francisco Military Leave Pay Protection Act (SF MLPPA)	Pay (Employer Paid)	100 employees (Global)	Yes	N/A	Yes - SF MLPPA Poster	N/A	
State Paid Family Leave	Pay	1 employee (CA)	N/A	Yes - PFL Provisions - form DE 2511	Yes UI, DI, PFL - use form DE 1857A Employees not covered by UI - use form DE 1858	Yes - PFL Provisions DE 2511	
State Disability Insurance	Pay	1 employee (CA)	N/A	Yes - SDI Provisions - form DE 2515	Yes UI, DI, PFL - use form DE 1857A Employees not covered by UI - use form DE 1858	Yes - SDI Provisions DE 2515	

The Larkin Company has taken reasonable steps to ensure the accuracy of the information on this page, however we make no representation or warranty of any kind as to its accuracy or completeness. These resources should not be construed or substituted for legal advice. Accordingly, before taking any actions based upon such information provided herein, we encourage you to seek competent legal advice from a licensed attorney or appropriate professionals.

Larkin Colorado							
Leave Law	Law Type	Covered Employer	Handbook Required	New Hire	Employer Poster	Larkin Enclosures (poster or notice)	
Colorado Family Care Act (CO FCA)	Leave	50 or more employees (US) in a 75-mile radius	N/A	N/A	N/A	N/A	
Colorado Family and Medical Leave Insurance Act (CO FAMLI)*	Leave and Pay	1 employee (CO)	N/A	Yes - FAMLI Program Notice	Yes - FAMLI Program Notice	Yes - FAMLI Program Notice	

<sup>\*</sup>Employers are legally required to display the CO FAMLI notice in a prominent location, as well as notify its employees in writing upon hire and upon learning of an employee's request to take a leave of absence. If you have employees that work remotely, we would recommend also posting this on your company intranet.

ADDITIONAL INSIGHTS
The above handbook, new hire and employer notice/poster requirements, if applicable (see above the requirements for each state), only apply if you are considered a Covered Employer under each law (see "Covered Employer field).

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