



New York State's New Paid Family Leave Program

The State's new Paid Family Leave program has tax implications for New York employees, employers, and insurance carriers, including self-insured employers, employer plans, approved third-party insurers, and the State Insurance Fund. We have reviewed the New York statute, implementing regulations, and applicable laws, caselaw and federal guidance, and we have consulted with the Internal Revenue Service regarding the appropriate tax treatment of family leave contributions and benefits under the New York program. Based upon this review and consultation, we offer the following guidance:

- Benefits paid to employees will be **taxable non-wage income** that must be included in federal gross income
- Taxes will not automatically be withheld from benefits; employees can request voluntary tax withholding
- Premiums will be deducted from employees' after-tax wages
- Employers should report employee contributions on Form W-2 using Box 14 – State disability insurance taxes withheld
- Benefits should be reported by the State Insurance Fund on Form 1099-G and by all other payers on Form 1099-MISC

We hope this guidance is helpful to you as you move forward with implementation of this new program. However, it is the responsibility of each employee and employer/insurance carrier to consult with its tax advisor.

Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.



Paid Family Leave (/)

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PAID FAMILY LEAVE
2019 Wage Benefit Calculator

In 2019, employees who take Paid Family Leave will receive 55% of their average weekly wage (AWW), capped at 55% of the New York State Average Weekly Wage. Your AWW is the average of your last eight weeks of pay prior to starting Paid Family Leave. The maximum weekly benefit for 2019 is \$746.41.

Use the calculator below to view an estimate of your weekly benefit.*

Enter your last eight weeks of gross pay:

0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00

SUBMIT

*Note: When calculating benefits, Paid Family Leave insurers must use whichever is higher: the last eight weeks worked **including** the week when PFL started, or the last eight weeks worked **not including** the week PFL started.*

Paid Family Leave

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