



Q: Whom do I contact about receiving PFML benefits?

A: The Employment Security Department (ESD) will administer all aspects of this program. Employees will still be required to provide at least 30 days' notice to their employer if they plan to take PFML. City of Tacoma staff will not be able to provide consultation on specific details of the program. ESD contact information is at the bottom of this document.

Q: It states I must provide written notice of my intent to take PFML. What should my notice to the City include?

A: When providing notice of your intent to take PFML, you should include your supervisor, and the DLM office (DLM@cityoftacoma.org).

Here is a sample email notice for a general leave of absence:

SUBJECT: PFML leave of absence notice [YOUR NAME]

Dear [MANAGER],

This is to notify you that I plan to take (TYPE OF LEAVE: MEDICAL LEAVE/ FAMILY LEAVE/ COMBINATION OF BOTH) starting (DATE).

I expect to be gone for (NUMBER OF DAYS/WEEKS) and hope to return (DATE).

Here is a sample email notice for an intermittent leave of absence:

SUBJECT: PFML intermittent leave of absence notice [YOUR NAME]

Dear [MANAGER],

This is to notify you that I plan to take MEDICAL LEAVE/ FAMILY LEAVE intermittently starting ____ (DATE) ____.

I expect to be gone __ (NUMBER OF DAYS PER WEEK/MONTH and/or HOURS PER DAY and/or DAYS OF THE WEEK "2 days a week for 8 hours a day" or "every other Thursday").

If you are utilizing PFML on an intermittent basis, you must still follow your department's call in expectations to report your absence.

Q: What if my need for leave changes after I give my original notice, whom do I contact?

A: You will need to provide a written update to the supervisor, timekeeper, and the DLM office. Be sure to include what has changed (e.g. amount of leave you plan to take, frequency in which you take the leave, etc.) Although it is not required, including what type of leave (sick, vacation, leave without pay (LWOP), you plan to use during your PFML absence is recommended. (Please keep a copy of all written notices for your records.) You will also need to contact ESD to update/reopen your claim for PFML.

Q: Can I apply for PFML prior to exhausting my accrued leave?

A: Yes. The decision to apply for PFML is the employee's choice. Therefore, an employee's leave balance would not impact their ability to access to PFML benefits. You are not required to exhaust accrued paid leave before taking PFML.

Q: Can I take PFML Intermittently?

A: Yes. The minimum claim is eight (8) consecutive hours. For example, the employee is out 4 hours on Tuesday afternoon and 4 hours Wednesday morning or out for 8 hours one day per week.

Q: Does the payment of the PFML premium affect whether I qualify for the PFML benefit?

A: Whether an employee will qualify for the PFML benefit is determined by ESD after reviewing the employee's claim

as to the reason for the leave and if the employee meets the eligibility criteria.

Q: The ESD website says I should check with my employer to see if they offer the supplemental benefit. Does the City allow employees to supplement with vacation, sick, or PTO?

A: Paid leave (vacation, sick leave, personal time off (PTO), floating holidays, paid holidays, compensatory time, or any other accrued leave) are considered supplemental to PFML. An employee may elect to use such accrued leave in accordance with the Tacoma Municipal Code and leave policies during a PFML-covered absence, and the receipt of accrued leave does not need to be reported to ESD as part of the PFML claims process. Employees may not supplement PFML with shared leave.

Example: A full time employee uses 40 hours of sick leave during an approved PFML, as long as the sick leave is designated as a supplemental benefit (coded correctly in SAP so it will not be reported to ESD), the employee will receive their full pay from the City, and the full benefit amount from ESD.

Q: How does the use of leave as a supplemental benefit differ from using normal paid leave?

A: The use of paid leave that is designated as a supplemental benefit is excluded from the definition of wages in RCW 50A.04.010, therefore the PFML premium deduction will not be taken from supplemental benefits used during a PFML leave of absence. Likewise, the City would not report supplemental benefit payments or associated hours to ESD.

Q: Am I required to use my leave as a supplemental benefit?

A: Employees decide whether or not to use supplemental benefits. Employees are not required to use paid leave before, in place of, or at the same time as PFML benefits. If an employee decides to use paid leave as a supplemental benefit during a PFML leave, they may do so at any time. Employees under PFML may go in and out of paid status during this type of leave, which is not otherwise permissible under City policies.

Q: How do I request to take paid leave as a supplemental benefit?

A: An employee requests paid leave as a supplemental benefit through their normal time and attendance process, using the PFML time codes.

Q: I am filing my weekly PFML claim, and one of the questions asks the following: "[Did you use any paid time off from your employer, like vacation or sick leave?](#)" What does this mean?

A: The City has designated all paid leave as a supplemental benefit therefore if you used any of your paid time off (vacation, sick leave, personal time off (PTO), floating holidays, paid holidays, compensatory time, or any other accrued leave) and utilized the applicable [PFML time codes](#), **you will not report those hours.** *(If you did not code the paid time off with the applicable PFML time codes your leave will be reportable. Coding your time correctly is very important)* If you received shared leave, you will need to report those hours on this question, as it is not a supplemental benefit.

Q: When do I start using the City's PFML timecodes?

A: Employees should utilize the [PFML time codes](#) for any leave they plan to claim under PFML (even if they are waiting for ESD to make a determination (or working through the appeal process) on their application for PFML).

Q: Can I make changes to previously reported time?

A: Employees may not retroactively update their Non-PFML supplemental codes to PFML time codes. Their election on how they plan to use their leave must be done prior to the close of payroll. The reason for this is that there are factors such as how wages and premiums are paid/reported when the PFML codes are not used.

Q: Will I accrue leave while I am on approved PFML?

A: PFML does not affect the City's leave accrual rules. You will not accrue leave if you are in a leave without pay status

for an entire pay period.

Q: Will I still receive paid holidays during approved PFML?

A: The City's holiday pay rules apply during a PFML leave of absence. In order to be paid for a holiday, you must be in a paid status for the entire shift on both the regular scheduled workday immediately preceding the holiday and the regular scheduled workday immediately following the holiday as described in TMC 1.12.200. To ensure this is reported as a supplemental benefit please use code **"8319- PFML Holiday"** when coding your time. Failure to do so may result in the wages not being supplemental, which would be reportable to ESD.

Q: What happens to my City sponsored Health and Welfare benefits while I am on approved PFML?

A: While on approved PFML, employees will remain eligible for their benefit coverages. Employees will still be responsible for paying their portion of the premium, just like with FMLA.

Options on how to pay your premiums:

- If you use your paid leave as a supplemental benefit while on PFML, your premiums would be deducted during the normal payroll process.
- If you take PFML, and are in a leave without pay status (do not use your paid leave as a supplemental benefit), any missed premiums will be collected upon your return from leave.

Friendly Reminder: If you experience a qualifying life event, you may be eligible to make changes to your benefits plans. The change must be requested within the established timelines and be consistent with the type of qualifying event you experienced. For example, you have 60 days from the birth or placement of your child to add your child to your medical benefits.

If you have any questions about your City of Tacoma sponsored Health and Welfare benefits, please reach out to the Benefits Office at Benefits@cityoftacoma.org or call 253-573-2345.

Q: Will I receive TERS retirement credits while receiving wage replacement under the Paid Family and Medical Leave Program at ESD?

A: No. If you are in a leave without pay status (elected not to use paid leave as a supplemental benefit) then you will only receive a payment from ESD, not from the City.

Q: I was approved for shared leave, how does this work with PFML?

A: Employees may not use shared leave as a PFML supplemental benefit. If you are currently receiving shared leave, it will need to be reported to ESD when you make your weekly claim for benefits. Please be advised, when shared leave is applied to an employee it is done retroactively to when the employee first goes into a leave without pay status. This may be problematic if you are receiving PFML benefits at the same time, as it could place you in an overpayment status with ESD. If you are running shared leave and PFML concurrently, it is very important that you are aware that the shared leave that is applied must be reported to ESD. (Use of shared leave will reduce your PFML wage replacement benefit.)

Q: Will my disability insurance be impacted if I receive a PFML payment?

A: If disability benefits are payable at the same time as the state medical leave benefits are received, a disability carrier may apply an offset to the benefit. The Washington Office of the Insurance Commissioner (OIC) issued the following guidance to all Washington State Disability Income Insurance carriers regarding coordinating disability income insurance benefits with the Washington State PFML Act after consultation with ESD:

- Under applicable Washington State law governing the PFML program, PFML will pay described benefits regardless of whether or not an individual is covered under a private disability income insurance policy.

- Language contained in a disability income insurance policy indicating that the company may reduce or “offset” the policy benefit by the amount received from a government disability income program may apply to the PFML program.

If you have questions regarding your short or long-term disability payments related to PFML, please contact your insurance carrier.

Q: Will the money I receive from ESD be considered income for tax reporting?

A: ESD is waiting for a definitive response from the IRS on this.

Q: Is the amount I receive from ESD subject to federal withholding and social security deductions?

A: ESD is waiting for a definitive response from the IRS on this.

Q: I am currently on leave due to an on the job injury (OJI), can I apply for PFML?

A: No, PFML benefits may not be combined with workers compensation or unemployment benefits. Per RCW 50A.15.100: “In any week in which an employee is eligible to receive benefits under [Title 50](#) or [51 RCW](#), or other applicable federal or state unemployment compensation, industrial insurance, or disability insurance laws, the employee is disqualified from receiving family or medical leave benefits under this title.”

Q: I am returning from a PFML leave of absence, do I need to provide the City with a release from my provider?

A: If you were on PFML due to your own medical event, and are experiencing restrictions and/or limitations upon your return to work, you will need to provide that information to the DLM office, so they can assist with your return to work. That document can be sent to DLM@cityoftacoma.org or faxed to 253-591-5451.

Q: I am a timekeeper and have questions about how PFML time should be reported.

A: The DLM office has developed a comprehensive section within payroll’s [timekeeper handbook](#).

Q: How can I learn more about PFML?

A: You can find more information at the **Employment Security Website (ESD)** www.paidleave.wa.gov/workers. **They have additional resources and tutorials to walk you through applying for benefits, tools to estimate your weekly benefit amount, and much more.** Please visit their [help center](#) to learn more about the resources that are available.

ESD has identified that it may take up to three weeks for a PFML application to be processed.

- **Email:** Paidleave@esd.wa.gov
- **Phone:** (833) 717-2273

Common Questions about the federal Family and Medical Leave Act (FMLA), and PFML

Q: Does PFML replace FMLA?

A: No. PFML and FMLA are separate entitlements and should be treated differently.

- PFML is a statewide insurance program that provides wage replacement, along with job protections, and benefit continuation (as described above, employees may choose to use their paid leave or take leave without pay while on approved PFML).
- FMLA is a federal entitlement providing job protections and benefit continuation for employees who qualify. FMLA is unpaid (although employees may choose to use their paid leave to substitute for the

unpaid absence).

- The use of FMLA does not diminish the benefit available under PFML.

Q: Does FMLA run concurrently with PFML?

A: It can, however it is not required. Employees may take leave under PFML and elect not to take leave under FMLA. Employees are encouraged to have clear communication with their department on what type of leave they are taking if they are approved for both programs, at the same time, to include how to code the absence(s).

Q: What is the difference between FMLA and PFML?

A: The federal Family & Medical Leave Act (FMLA) is an unpaid leave entitlement that provides job and health insurance protection when eligible employees take a leave of absence for a qualifying reason. The Washington State Paid Family & Medical Leave (PFML) program is a state of Washington program that provides partial wage replacement in the form of a weekly benefit paid by ESD while claiming this benefit, as well as provides job and health insurance protection when eligible employees take a leave of absence for a qualifying reason.

	PFML	FMLA
Coverage by Location	Work performed in State of Washington.	Work performed for the City of Tacoma.
Eligibility	Must have worked 820 hours in the state of WA in the qualifying period.	Must have worked 12 months and 1,250 hours for The City of Tacoma prior to start of FMLA leave.
Job Protection	Must have worked 12 months and 1,250 actual work hours for the City of Tacoma prior to start of PFML.	Must have worked 12 months and 1,250 actual work hours for the City of Tacoma prior to start of FMLA leave.
Wage Replacement	Between \$100- \$1,456 per week.	Unpaid.
Use of Accrued Paid Leave	The City of Tacoma has designated specific paid leave as a supplemental benefit so you do not need to be in unpaid status to receive the PFML benefit from ESD.	You may elect to use accrued City of Tacoma paid leave, otherwise leave is unpaid.
Covered Circumstances	<ul style="list-style-type: none"> • Caring for your own or family member’s serious health condition. • Bonding with newborn, newly adopted or foster child. • Qualifying military exigency. 	<ul style="list-style-type: none"> • Caring for your own or family member’s serious health condition. • Bonding with newborn, newly adopted or foster child. • Qualifying military exigency.
How to Apply	Apply for paid benefits online or by mail with the Employment Security Department (ESD).	Follow established City of Tacoma processes to request FMLA leave.
Length of Leave of Absence	Up to 12-16 weeks a year depending on qualifying condition, measured forward from first day of PFML (up to 18 weeks if you have pregnancy complications).	Up to 12 weeks a year, measured forward from beginning of FMLA leave.
Increment of Leave	Minimum of 8 consecutive hours.	No Minimum.
City Policy	City PFML Policy	City FMLA Policy