Section	Language	Comment
3405	**ONLINE PORTAL**	
3405.1	All claims for paid-leave benefits shall be submitted through the online portal or through another format approved by DOES.	DOES should simplify and automate claims processing requirements on employers. Section 3305 of the proposed regulations establishes that the online portal (or another format approved by DOES) will be utilized to process claims and for stakeholder communications with DOES. It makes sense to consolidate where information is located to the extent practicable. However, the regulations appear to put the burden on the employer (and employees) to know about and respond requests DOES puts onto the portal. This is impractical and burdensome on employers. We instead recommend the following approach to streamline employer-government paid leave related communications with one another:
3405.2	All DOES communications pursuant to this chapter shall occur though the online portal or through another format approved by DOES.	The online portal should automatically generate an electronic notification message to an employer any time an action - requests for additional documents, acknowledgement of a leave notice, requests for renewed contact information, etc - is necessary. Expecting employers to regularly proactively check the portal sets up employers to unintentionally miss too many deadlines, etc. DOES should develop -- and proactively communicate to employers -- paycheck coordination processes for eligible employees who need to take paid leave on an intermittent basis. Any periodic recertification needs for intermittent leaves should generate an automatic message to employers instead of expecting employers to know to check the portal.
		This provision requires that all claims and communications regarding the UPLA program be conducted through an online portal or “through another format approved by DOES.” Many clients do not have regular access to the internet and will need other methods of conducting business with DOES. We therefore urge DOES to specify the other formats that the agency will approve so that claimants without regular internet access will get consistent guidance on how else they can communicate with DOES.
		How will DOES help employers in meeting their responsibilities in the claims process? Your portal is fine. Using it for the claims process makes sense. But I need you to reach out, proactively via email, to me or my employees whenever we need to do something - requests for additional documents, acknowledgement of a leave notice, requests for renewed contact information, etc. The only reason we should have to fill out forms related to an employee’s paid leave request is if there a suspicion of fraud that the government should be alerted to, otherwise there is no need for the paid leave program to create additional paperwork work for us. The easier we can make it, the happier my employees will be (And the happier my HR people will be, as they won’t have to answer a million questions.)
		Section 3305.4 of the proposed regulations states that "initial determinations shall be sent to applicants, eligible individuals, and covered employers through the online portal or through another format approved by DOES." Will employers receive any notifications past the initial determination and what information will be included in the initial determination?

3405.4	All applicants, eligible individuals, and covered employers shall be responsible for maintaining current contact information in the online portal or through another format approved by DOES.	In addition, because low-income and otherwise vulnerable workers may move frequently or lose access to particular phone numbers, it is important that workers have the option to state preferences of the most reliable way for the Department to contact them while also providing multiple backup options. For these reasons, we also strongly urge you to clarify proposed section 3305.4 to make clear how these workers can update their contact information on file without using the online portal. We also urge you to make clear that workers will not be unduly penalized for any temporary lapse in DOES's ability to contact them, particularly for reasons outside the worker's control. This should include a clear commitment to making multiple attempts to contact workers through their preferred means of communication, as well as through any and all backup means provided by the worker if needed. In addition, workers who temporarily fall out of touch should be able to restart a claim process at any time when they are able to get back in contact with DOES.
3405.5	All applicants, eligible individuals, and covered employers shall be responsible for checking the status of claims for paid leave through the online portal or through another format approved by DOES.	In 3305, Online Portal, 3305.5 makes applicants, eligible individuals and covered employers responsible for monitoring the status of claims through the portal. That is burdensome and inefficient for all. DOES should be responsible for pushing out notifications to applicants and others through automated functions within the Online Portal, according to contact preferences. Sections §33-3305.5 and §33-3305.6: DOES should clarify how the "current contact information" is kept updated. Furthermore, CareFirst requests the inclusion of a notification system to the employers when there is a request or instruction through the Portal. Lastly, regarding section 3305.5 of the proposed regulations, covered employers should not be responsible for monitoring the status of claims for paid leave. This has the potential to be a substantial burden on employers. Notice of changes in status should be provided to employers automatically through the portal or by the covered employee. This section refers to a yet-to-be constructed online DOES portal or "another format approved by DOES." This communication mechanism is crucial as it is the means by which employers receive initial determinations. Of greater concern, subsection 3405.5 requires employers to "be responsible for checking the status of claims for paid leave through the portal. . .". This creates confusion around how DOES will notify employers about a pending claim by a covered employee. It also raises questions about whether employers will have the burden of regularly checking DOES systems as a means of staying abreast of employee status changes. Moreover, the section does not require DOES to keep the portal up-to-date or specify how employers should address problems using the portal or the yet to be approved "other format." Recommendation: The rules should be clarified to place the burden for issuing notices about paid leave on DOES and not employers. In addition, we believe it would be a good idea to solicit employer feedback prior to formalizing any particular format. Sec. 3405.5 indicated that all covered employers shall be responsible for "checking" the status of claims for paid leave through the online portal. This responsibility is not found in the organic law. Under UPL, employers are to pay the 0.62% tax, provide notice and allow covered employees the time off for paid leave approved by the DC government. The enacted law does not require the employer to check an online portal and we would strongly request that the mandatory language in this section is removed. Since employers are not the entities submitting claims for a paid leave benefit and only covered employees are submitting the benefit claim it should be the responsibility of the covered employee to check the portal.
3409	**OPT-IN OF SELF-EMPLOYED INDIVIDUALS**	

		Existing Language: "An individual who earns self-employment income ("self-employed individual") may opt into the paid leave program during an open enrollment period through the online portal or through another format approved by DOES." 3309.1 "'Self-employment income' -means gross income earned from carrying on a trade or business as a sole proprietor, an independent contractor, or a member of a partnership ." 3399 (Definitions). '"Wages' shall have the same meaning as provided in section 1(3) of the District of Columbia Unemployment Compensation Act, approved August 28, 1935 (49 Stat. 946; D.C. Official Code § 51-101(3)); provided , that the term 'wages' also includes self-employment income earned by a self-employed individual who has opted into the paid-leave program established pursuant to this chapter." 3399 (Definitions). Comment: The relationship between Section 3309 regarding self-employment income and the Definitions section regarding the opting in of self-employed individuals is ambiguous as to religious ministers, and requires clarification. D.C. Code § 51-101, referenced under the Definitions section above for the definition of "wages," states that the services of religious ministers are not considered "employment." D.C. Code § 51-101(2)(A)(iv)(II). ("For the purposes of sub-subparagraphs (ii) and (iii) of this subparagraph the term 'employment' does not apply to service performed after December 31, 1971... [b]y a duly ordained, commissioned , or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order ..."). However, the Proposed Regulations do not clarify that ministers are self-employed under D.C. law. ADW requests that DOES clarify that duly ordained, commissioned, or licensed ministers of a church, members of religious order, and other clergy are self-employed individuals for the purpose of the UPLA.
		How DOES will determine whether a self-employed person “earned self-employment income for work performed more than fifty percent (50%) of the time in the District of Columbia” and what information or documentation self-employed people will need to provide for this determination.
		What specific procedural steps self-employed people will need to take to opt in, such as what forms self-employed people will need to complete or approvals self-employed people will need to receive.

3409.1	An individual who earns self-employment income (“self-employed individual”) may opt into the paid leave program during an open enrollment period through the online portal or through another format approved by DOES.	How will different types of self-employed people participate in the program (if they choose to)? At present, neither the statute nor the regulations explicitly define the term “self-employed individual.” Consistent with the statute’s intent to allow all types of self-employed people to opt in to coverage if they wish to do so, I suggest that DOES provide further clarification, either in regulations or in guidance, as to how various types of self-employed people can participate in the program. The regulations should make clear that, regardless of how the business is structured, any otherwise eligible person who receives income from work that is not performed as an employee may opt in to coverage and receive benefits based on that income. What specific procedural steps self-employed people will need to take to opt in, such as what forms self-employed people will need to complete to opt in or what (if any) types of approvals from DOES self-employed people will need to receive? It will be important to make and publicize these decisions well in advance of the start of the first open enrollment period, so that self-employed people will have the information and tools they need to make informed choices during this time-limited window.
		Section 3309, Opt-In of Self-Employed Individuals, needs further clarification. There are several ways that a self-employed individual can enter and be removed from the program, and many of the steps lack specificity. For example, what constitutes “commencement of business in the District of Columbia” (3309.2(c)? and at what point does someone “cease to be a self-employed individual” (3309.4)? Is there a difference between opting out and withdrawing (3309.6)? All of these terms and processes should be described and should be consistent with the purpose of facilitating access to the self-employed.

		DOES should clarify application processes and obligations for self-employed individuals opting in to the program. Sections 3309 and 3310 of the proposed regulations provide important information to self-employed individuals wishing to obtain paid leave insurance coverage but much more information is needed. Specifically, self-employed individuals need to know the following: How will different types of self-employed people participate in the program (if they choose to)? At present, neither the statute nor the regulations explicitly define the term "self-employed individual." Consistent with the statute's intent to allow all types of self-employed people to opt in to coverage if they wish to do so, we suggest that DOES provide further clarification, either in regulations or in guidance, as to how various types of self-employed people can participate in the program. In particular, D.C. Code § 32-541.01(19) states that " 'Self-employment income' means gross income earned from carrying on a trade or business as a sole proprietor, an independent contractor, or a member of a partnership. " Self-employment covers a broad range of types of work, from informal businesses like dog-walking to freelance writing to sole practitioner attorneys to jewelry store owners. These workers may receive their self-employment income through businesses structured in many different ways, some formal (like a corporation), some not. The regulations should make clear that, regardless of how the business is structured, any otherwise eligible person who receives income from work that is not performed as an employee may opt in to coverage and receive benefits based on that income." What specific procedural steps self-employed people will need to take to opt in, such as what forms self-employed people will be needed to opt in or what (if any) types of approvals from DOES self-employed people will need to receive? It will be important to make and publicize these decisions well in advance of the start of the first open enrollment period, so that self-employed people will have the information and tools they need to make informed choices during this time-limited window.
3409.2	DOES shall hold open enrollment periods: (a) During the first ninety (90) days after the date on which the District, pursuant to section 103 of the Act (D.C. Official § 32-1701.03), begins to collect contributions to the Universal Paid Leave Implementation Fund; (c) Beginning with calendar year 2020 and in each calendar year thereafter, during the months of November and December; and (c) For each self-employed individual, during the sixty (60) days following the commencement of business in the District of Columbia by the self-employed individual.	How "commencement of business" is defined and documented for purposes of determining when the self-employed are able to opt in, especially for those in less formal types of self-employment. How "commencement of business" is defined and documented for purposes of determining when self-employed people are able to opt in? Section 3309.2(c) establishes that for those who become newly self-employed, an open enrollment period is available "during the sixty (60) days following the commencement of business in the District of Columbia." A key issue is how "commencement" is defined and how the newly self-employed can document that commencement. While for more formal business (like a solo attorney opening a practice), this may be relatively straightforward, for less formal types of self-employment this may be more challenging. We recommend that final regulations: • Clarify that a self-employed person can opt in during any applicable open enrollment period, including a newly self-employed person; • Create a definition of "commencement of business" that allows self-employed people to establish and document the start of their business in a variety of ways as appropriate to their situation, including the date a business license or other relevant official documentation was issued, the date of incorporation, commencement of a lease or rental agreement, or other documentation that demonstrates when business operations began.

3409.4	A self-employed individual who opts into the paid leave program must make contributions to the Universal Paid Leave Implementation Fund for no less than three (3) consecutive years and must remain continuously enrolled in the program until such time as he or she elects to opt out unless the individual ceases to be a self-employed individual.	How the self-employed people will document their income for purposes of contributions and benefits, and how often this documentation should be shared with DOES.
		How will self-employed people document their income for purposes of contributions and benefits and how often should this documentation be shared with DOES? Section 3302 addresses the calculation of weekly benefits amounts and Section 3310 focuses on contributions by the self-employed. Central to both is the income of the self-employed person. We recommend that the regulations provide flexibility in how the self-employed can document their income that allows the self-employed to choose among multiple types of documentation, including bank records, tax records, invoices, receipts, contracts, and personal logs. This follows the approach taken by proposed regulations in Washington State. In addition, the self-employed person's exact income over the most recent five quarters will determine their level of benefit, while the need for leave may not sync up with the contribution timeline. Therefore, DOES should also provide a mechanism for self-employed people to update DOES's records on their income if needed in order to determine benefit level.
		How will DOES determine whether a self-employed person "earned self-employment income for work performed more than fifty percent (50%) of the time in the District of Columbia" and what information or documentation will self-employed people need to provide for this determination? There are several challenges here. First, it is unlikely that self-employed persons already document this information. Second, even for those self-employed persons who have related documentation, that documentation is likely not intended to demonstrate meeting the "more than fifty percent of the time" component. Moreover, without a clear, administrable test, this requirement could impose significant burdens on DOES to process and evaluate large quantities of information. We recommend that the regulations state that a self-employed person meets the provision through documentation that shows the self-employment is attached to D.C., including but not limited to billings from or payments to a D.C. address (including electronic billings), contracts, tax documents, documents demonstrating work was performed at a specific site within D.C., or other documentation approved by the department. In addition, DOES should allow self-employed people to provide signed affirmations that they perform more than 50% of their work earning self-employment income within the District of Columbia.
		There should be specific steps a self-employed person will need to take to opt-out of the program.

3409.5	Except in the situations specified in 3309.4, self-employed individual who has opted into the program may only opt out of the program during an open enrollment period.	What specific steps will a self-employed person need to take to opt out of the program? Section 3309 establishes rules for those who have opted out or withdrawn from the program such as a one year waiting period for benefits upon re-enrollment, but the proposed regulations are silent on the specific steps a self-employed individual need to take to effectuate an opt-out. The regulations should establish that a simple opt-out form will be available for the self-employed that will be available through the portal and other means during the open enrollment period (section 3309.5) The regulations should clarify that only a person who opts out after affirmatively opting in will be considered to have "opted out" for these purposes. In addition, the regulations should make clear that a person who becomes an employee, moves away from the area or relocates his or her business, or otherwise ceases to be a self-employed person will not be considered to have opted out. This should include making clear that a self-employed person who takes a position as an employee entitled to benefits will be able to readily transition into benefits as a regular employee. To further this goal, the regulations should illustrate the circumstances for when an individual "ceases to be a self-employed individual" to include reference to becoming an employee and loss of work" (section 3309.4) and identify whether any documentation is required in addition to the opt-out form in these circumstances.
3410	**CONTRIBUTIONS BY OPT-IN SELF-EMPLOYED INDIVIDUALS TO THE UNIVERSAL PAID LEAVE IMPLEMENTATION FUND**	
3410.1	A covered employer who is a self-employed individual who has opted-in to the paid leave program shall contribute an amount equal to 0.62% of his or her annual self-employment income to the Universal Paid Leave Implementation Fund online or in another format approved by DOES.	How and how often self-employed people will submit contribution payments to DOES. Again, it may be simpler for some self-employed people to file annually as opposed to quarterly so I encourage you to make that option available. How and how often self-employed people will submit contribution payments to DOES? The regulations should also make clear how often self-employed people should remit contribution payments, preferably either annually or quarterly in connection with tax reporting. The regulations should also specify procedurally how self-employed people will remit these contribution payments.
3411	**CONTRIBUTIONS BY COVERED EMPLOYERS TO THE UNIVERSAL PAID LEAVE IMPLEMENTAITON FUND**	
		It is imperative that details surrounding contribution and compliance obligations of District business leaders are thoroughly addressed in the regulations. By elaborating on the key points below, we can ensure business concerns and confusions are answered in a transparent, straightforward way. Empowering businesses to be and remain in compliance with the law from the get-go must be a shared priority of all program stakeholders. In determining required contributions, business owners need more guidance provided in section 3311 of the proposed regulations. DOES is to be commended for developing and distributing a public notice last month regarding the requirement on employers for making contributions to the paid leave insurance fund. This establishes that the collection will happen via payroll tax and will be quarterly. This information should be codified and clarified in the regulations as regulations are the first place businesses and business associations will look for guidance on the local labor laws they need to comply with.

Confirm whether the 0.62 percent contribution will be based on gross wages. If taxable wages, how are the taxable wages (and associated deductions) calculated? Establish whether the quarterly contribution is based on the immediate past quarter of wages paid (like unemployment insurance) or if contributions will be a quarter of annual wages paid. For simplicity sake, it would be easiest for paid leave contributions to align with unemployment insurance calculations and processes as much as possible. For example, the first quarter of contributions should be due by July 31, 2019 (the same as Q2 reporting for unemployment insurance) - with payments to DOES being accepted from July 1 - July 31, 2019 reflecting the wages paid to employees in April, May, and June 2019. What are the reporting requirements associated with paid leave contributions? Will DOES need to require information in addition to what is already provided in quarterly unemployment insurance reports or will the agency be able to easily share this information between divisions? We would urge DOES to begin drafting memorandums of understanding now to enable the agency to share reporting information between the unemployment and paid leave divisions to avoid an unnecessary duplication of paperwork for employers and the government. If new information is required for paid leave reporting, can those questions be piggy-backed onto the unemployment insurance reports or will employers need to fill out entirely separate paid leave forms? The less paperwork obligations on businesses and the more sharing that can be done internally at DOES, the better. When DOES begins receiving contributions, business owners receiving self-employment income (as opposed to being classified as a standard employee of the company) should be reminded of the option to opt-in to paid leave insurance and provided specific guidance on how to do so.
Are these: (A) employee paid contributions into the paid leave fund, or (B) employer paid contributions into the paid leave fund, or (C) employee/employer paid contributions into the paid leave fund. How are these contributions to be paid into the paid leave fund? Will they be handled similar to a payroll tax, as an unemployment compensation tax, etc.?
Section 3311 – Clarify how an employer can recoup funds for an employee designated as covered in error.
Section 3311.1 – Explain how the Covered Employer tax will be collected. Will the tax be collected by pay period or some other interval? Are Covered Employers required to submit a detailed file for each Covered Employee?
Our company currently employs 13 employees in the District of Columbia. What payroll ramifications/concerns do I need to address for the July 1, 2019 DC Paid Family Leave Act?

3411.1	A covered employer shall contribute an amount equal to 0.62% of the wages of each of its covered employees to the Universal Paid Leave Implementation Fund online or in another format approved by DOES.	The proposed regulations do not clearly set forth how covered employers' contributions will be calculated and when they will be due. Program contributions are the aspect of Paid Leave that will likely have the greatest effect on employers, and employers should be informed well in advance. This will allow them to prepare and make any necessary changes. Under the current Paid Leave program, employers must contribute an amount equal to 0.62% of the wages of each of its covered employees to the Universal Paid Leave Implementation Fund online or in another format approved by DOES. It is not clear what time period an employer should look to when determining 0.62% of the wages of each of its covered employees. (Should the employer base the calculation off wages paid in 2018, wages since the start of 2019, or some other period of time?) Also, the Paid Leave law states that contributions will be collected starting in July of 2019. Does this mean invoices will be sent in July or the first payment must be received in July? How frequently will contributions be collected? Guidance is required for determining which employer factors contracted employees' wages into their contributions. This lack of clarification will lead to much confusion. Currently, the proposed regulations merely define when an employee is covered and when an employer is covered. However, it does not establish a mechanism for determining which employees' wages should be included in an employer's contribution calculation. In some cases, an employer may pay an employee's wages indirectly through a payment to a contracting agency. It is not clear whether an employer utilizing a contracted employee should add the employee's wages to the employer's contribution calculation or if a contracting agency must include the employee's wages in its calculation. In determining our required contributions, what is the base for the wage calculation and when will contributions be made? The DOES public notice regarding the requirement to begin collecting contributions July 1, 2019 lets us know that collections will happen via payroll tax and will be quarterly. This is helpful. But this information should be codified in the regulations for posterity and clarity and should specify whether the contributions will align with unemployment insurance quarters or follow another schedule. Additionally, it is important to clarify exactly which wages the 0.62 percent contribution will be based on. The Data Quality Campaign (DQC) is a nonprofit, tax exempt organization that employs 20 full-time employees. DQC currently has a paid leave program in place for its employee and these paid leave benefits either meet or exceed the DC Paid Family leave benefits. Will DQC be required to pay into the DC Paid leave program? This subsection requires the covered employer to contribute funds "online" or "in another format approved by DOES." Without an existing system to collect the contribution, employers are being asked to participate in an unknown program under a system that has not yet been designed. Moreover, there are no dates attached to this subsection. Employers cannot know from these rules whether they are expected to make payments in advance of the July 1, 2019 date specified in the statute as the start date for the UPL fee assessment or whether they will be billed for the fund starting on July 1, 2019. When an employer will be expected to make a payment is hugely important since this fee will be carried on the employer's books as an account payable from the date the assessment is received from the DC government which has implications for the employers' operational plans, particularly budgeting. Additionally, while the term "wage" is defined apparently pursuant to the Unemployment Insurance statute, it is unclear what time frame is contemplated for calculating the "wages of each of its covered employees." Is the assessment based on a snapshot of the day on which the bill is issued? Must employers calculate the top four quarters of the last five for each employee and take that figure as the total wages for purposes of the .62 calculation. How the term "wages" is defined for purposes of this calculation could be hugely important. Recommendation: This subsection should include clarifying language once the UPL collection system is designed and once the DC government determines how it wants employers to calculate "wages" for purposes of paying the UPL fee.

I don't understand for sure if the 0.62% is an employee tax, reducing an employees net pay by 0.62% or and employer tax, the employees net pay would stay the same. It says the employer is responsible for remitting the tax.
Is this an employer tax? Is this an employee tax?

In determining our required contributions, business owners need more guidance from DOES. Section 3311 establishes a framework for contributions. DOES is to be commended for developing and distributing a public notice this month regarding the requirement on employers for making contributions to the paid leave insurance fund. This establishes that the collection will happen via payroll tax and will be quarterly. This information should be codified and clarified in the regulations as regulations are the first place businesses look for guidance on local labor laws. Further, as an employer, I need more information on the following points that should be noted in the final regulations and amplified in guidance.

Recommendation: Confirm whether the 0.62 percent contribution will be based on gross wages. If taxable wages, how are the taxable wages (and associated deductions) calculated? Establish whether the quarterly contribution is based on the immediate past quarter of wages paid (like unemployment insurance) or if contributions will be a quarter of annual wages paid. For simplicity sake, it would be easiest for paid leave contributions to align with unemployment insurance calculations and processes as much as possible. For example, the first quarter of contributions should be due by July 31, 2019 - with payments to DOES being accepted from July 1 - July 31, 2019 - reflecting the wages paid to employees in April, May, and June 2019.

There remains a deep concern about the costs to the provider community (and those other organizations that rely exclusively upon DC funding to support at-risk DC citizens) of implementation of the Universal Paid Leave Act. We must express the absolute necessity for adequate Medicaid funding of the projected payroll taxes within the reimbursement methodologies administered by the District. Despite our long-standing cautions beginning in 2016 during the initial contemplation of Universal Paid Leave, the District has failed to consider the fiscal costs of implementation within the Medicaid, Department of Health Care Finance (DHCF) and Department of Disability Services' (DDS) FY19 budgets.

We are also concerned that cost calculations associated with implementation of Universal Paid Leave within the human services field have not been fully appreciated. The DC service provider community cannot independently cover the cost of the proposed .62% payroll tax. The entirety of our funding comes from the District to support individuals receiving services as it is passed through from Federal CMS funding, with the District (through DDS and DHCF) accounting for about 30% of the local share of costs. To support the benefits contemplated by the UPLA, the DC provider community will need additional funding of a .62% increase to all of the labor components of our funding formulae from both DDS and DHCF.

We believe that clarifying language outlining how the collection of the .62% would be carried out be included in the final regulations. It is our hope that additional language would give needed clarification is needed on the collection, remittance and operational aspects of the process.

		Offer guidance on how covered employers will be instructed to remit contributions to the Universal Paid Leave Implementation Fund In addition to clarifying that the covered employer is only required to contribute an amount equal to 0.62% of a covered employee's wages earned in the District of Columbia. Colonial respectfully asks that the final regulations state precisely how covered employers should remit these contributions to the Universal Paid Leave Implementation Fund. Again, given that some of Colonial's employees move between jurisdictions, it may be hard to determine at the beginning of calendar year whether or not a particular employee will ultimately meet the definition of "covered employee". Even for those employees, who are certain to qualify as "covered employees", it would be helpful if the final regulations offered specific directions on how these contributions should be remitted, i.e. weekly, quarterly, etc.
		In determining our required contributions, what is the base for the wage calculation and when will contributions be made? We recommend and agree that the collections should happen via payroll tax and will be quarterly. We need to know whether the contributions will align with unemployment insurance quarters or follow another schedule. In addition, we must know exactly which wages the 0.62 percent contribution will be based upon. My assumption is that it would be any Medicare-eligible wages, but if another measure is more appropriate, we'd be happy to comply. Regardless of the exact base, aligning the wages with an existing tax would be convenient.
		I am confused about what is paid by the city and what is paid directly by the employer.
		The definition of contributions by covered employers under Sect. 3411 is not clear and descriptive enough for an employer to understand its obligations under the law. In reading the proposed rules, several member-companies including the DC Chamber have expressed that this section is not clear-cut. When the District will begin to invoice employers the 0.62% payroll tax and how the tax will be calculated and received by employers. Will employers receive an invoice prior to July 1, 2019, or on July 1, 2019? Will the 0.62% payment be due on July 1, 2019, or is it based on net- 30 day timetable? Based on conversations with agency staff, we understand that the 0.62% tax will be calculated using a look back on an employer's payroll, but will that look back focus on a past calendar year, the past three quarters, or a past fiscal year? If it is a past fiscal year, what date is the fiscal year calculated? The answers to these questions should be detailed in the rulemaking. We also request that it be specified under employer contribution section who pays for the employee. Currently, this section does not speak to which covered employer would be responsible for paying into the Universal Paid Leave Implementation Fund when staff are employed by or contracted through third parties. As such we request the agency specify who pays for contracted staff. To prevent duplicative payments by multiple employers, this would clarify the contributions to the UPL Implementation fund "who pays" the tax for the "covered employee" and thus aligning the current law to federal employment standards.
		Will our company get a higher unemployment tax rate – which will go to paying for the Family leave?
		I have worked in the District for 15 years. While I support the idea of paid family leave, this should be a policy that employers offer, not something the District administers. Adding another tax to employers in a very high tax area will just make it harder to hire and possibly stay in business. What happens to businesses that already offer a generous leave policy? They are now being taxed extra and those taxes can be used to pay for self-employed people under this program? This is a bad idea.

3411.2	A covered employer shall make contributions under subsection 3311 even if the covered employer provides additional leave benefits to their employees.	This subsection clarifies that employers will be required to pay into the UPL fund even if they provide equal or more generous paid leave benefits for their employees. It should be noted that some employers may decide to reduce or eliminate existing paid leave programs to avoid extra cost and confusion among employees seeking to decide which program to access. Recommendation: As noted elsewhere, the rules are not clear as to how the two programs- an employer's self-funded paid leave program and the District's UPL program-will operationally intersect. While that relationship can be addressed in these rules, the reference in this subsection seems to assume that employers will continue to offer paid leave programs on their own once the UPL program is implemented. The rules should clarify where the employer-provided paid leave benefits and UPL will run concurrently. We would additional recommend clarification on whether employers can make UPL an offset to existing disability programs similarly to the way Worker's Compensation and Social Security Disability currently are constructed.
		My firm currently provides six weeks of paid leave at an employee's full rate, which can be combined with two weeks of regular vacation pay to provide for eight paid weeks of leave to welcome a new child (including adoption). They may also divide the leave payments to which they are entitled over a 12-week period so that they take a slight decrease from their normal pay but do not have any weeks without a paycheck. We offer leave for family and personal illnesses comparable to the DC plan. My employees are nearly all compensated at $100,000 or more annually, meaning the $1,000/week cap proposed by the regulations is significantly less generous than they compensation they would receive under my company's current plan. However, if I am to be required to pay into the DC plan in perpetuity, I will be cancelling my current plan and replacing it with the DC-based plan. That leaves my employees with substantively less coverage than they currently have today, and would require them to work harder to receive the lesser benefits by applying through the DC portal, which requires substantial documentation, where under my company's current plan they would simply continue receiving their paycheck as usual after arranging leave internally. I understand that a successful funding pool may require employers to pay in even if they do not have employees of childbearing age, etc. In recognition of the goals of the Act, I respectfully ask that you consider allowing employers (or perhaps only employers with fewer than 5 or 10 employees) to certify that their current leave policies are equivalent to, or more generous than, the DC proposal and allow them to opt out of the payments to the general fund. Employees would then have a right of action against such employers if they fail to provide the benefits promised.
		Our company currently provides paid family leave (100% of wages) for all employees. Will there be an exemption for companies that already provide family leave benefits? For such companies the proposed program renders both the employer and the employee worse off. Is there no concern about incentivizing businesses to relocate out of DC?
3411.3	A covered employer who fails to contribute any amount required by this section to the Universal Paid Leave Implementation Fund shall be subject to the same notice requirements, procedures, interest, penalties, and remedies set forth in section 4 of the District of Columbia Unemployment Compensation Act, approved August 28, 1935 (49 Stat. 948; D.C. Official Code § 51-104).	The regulations should adopt the use of warning letters and "good faith" standard. Not every business large or small has the time and capacity to track and stay up to date with rules and legislation. With any unintentional act of noncompliance by a small business in the District, there is a real threat to its limited resources. Since this is a new entitlement program for the District and firms fewer than 20 employees are not required to comply with DCFMLA it makes sense to utilize warning letters to notify employers when the agency has determined based on evidence provided in an official complaint by a covered employee that an employer is not in compliance with the Act. DOES should establish a "good faith" compliance standard, whereby employers are presumed to comply with the regulations unless evidence of non-compliance is provided in the form of an official complaint.

3411.4	All interest collected pursuant to subsection 3311.3 shall be deposited into the Universal Paid Leave Implementation Fund.	Section 103(a) of the Act states that "[a] covered employer shall contribute an amount equal to 0.62% of the wages of each of its covered employees to the Universal Paid Leave Implementation Fund in a manner prescribed by the Mayor." Given the nature of the Washington Metropolitan Region, covered employees often work in established locations in multiple jurisdictions, depending on the demands of the particular employers. In these instances, the employee's wages are tracked, and income taxes and unemployment insurance are remitted to the jurisdiction in which the work is performed. To this end, we would welcome a clarification on this matter, and respectfully recommends the following language: "3411.5, A covered employer is not required to remit contributions to the Universal Paid Leave Implementation Fund, pursuant to sec. 103 of the Act, on wages earned outside of the District." At the same time, please clarify how contributions are to be calculated for employees who work in multiple jurisdictions, where it is impossible to tell whether they are "covered employees" until the end of the year. For example, an employee could spend the first 40% of the year working in Maryland and split the remainder of the time between the District and Virginia. A covered employer will not know until the year ends whether that employee is defined as a "covered employee" for purposes of contributions. The Proposed Rule does not offer any guidance on how these situations should be handled for purposes of contributions.
3412	**EMPLOYER NOTICE TO EMPLOYEE**	
		Given that Section 3412.1 requires each covered employer to post and maintain a notice in a conspicuous place at each worksite that is accessible by its employees, we believe that the requirement in Section 3412.2(b) that notice be provided annually to all employees is excessive. Further, it is unclear how employers should provide this annual notice. If something like a poster is not compliant with requirements we strongly urge this section to be amended to require the Mayor or DOES to create a template or form that covered employers can use to provide the annual notice required in Section 3412.2(b). DOES should provide employers with additional resources to help with notices to and from employees. Section 3312 establishes that DOES will provide employers with a program notice that needs to be posted in a conspicuous place. Employers have additional requirements regarding times they must provide that notice and how UPLA's paid leave benefits interact with other leave laws, as well as a company's own internal leave policies. Section 3306 establishes the obligation of employees to notify their employer in writing of a foreseeable need for paid leave benefits. In relation to these various leave notification and coordination requirements, we recommend DOES: ● Establish that employers will receive a DOES promulgated notice of the forthcoming paid leave program in early 2019 so that business owners, their HR Staff, and employees have simple (yet comprehensive) document covering pertinent program compliance facts. Distributing this information early in 2019, if not before, will help all stakeholders plan, budget, and educate themselves accordingly. ● Establish that the promulgated notice will also be distributed to employers electronically so that in addition to the notice being physically posted we can distribute it directly to all employees electronically in multiple languages as needed. An additional idea is for the District to create short online training videos on paid leave benefits in the District's most popular languages that can be forwarded to our workers to take some of the verbal educational work off the plates of employers. ● Establish that the promulgated notice will be available in multiple languages in accordance with the District's Language Access Act.

3412.1	Each covered employer shall post and maintain a paid leave program notice promulgated by DOES, in a conspicuous place at each worksite that is accessible by its employees.	● Establish that the promulgated notice will explain the paid family and medical leave insurance program's relationship to other leave policies and benefits noting an employee's rights under DC's paid sick and safe leave laws, the unpaid family and medical leave (DCFMLA), and more. The notice should also state that a company's internal leave policy may provide for greater benefits than are required under UPLA and that it is unlawful for any person or company to interfere with an eligible individual's use or attempted use of paid leave benefits under this law. It would be helpful for DOES, or another government entity such as the Department of Small and Local Business Development, to provide guidance to businesses with existing paid leave policies on how to adapt and adjust their existing HR policies to accommodate and budget for the forthcoming paid leave insurance program. Such resources or trainings would be helpful to disseminate or facilitate this coming fall. ● Establish that employers will be provided a DOES template leave-notice form that can be adapted as needed for a company's internal use to make it easier for employees to communicate about their leave needs with their employers; forms should be created in such a way that accomodate known leave needs, emergency or unexpected leave needs, and intermittent leave needs. It would be helpful for these adaptable standard forms to remind employees that they have rights and protections in taking leave as, unfortunately, we know that unlawful retaliation happens all too often. It would also be helpful for these forms to remind employees of their rights under DC's Accrued Sick and Safe Leave laws and explain that workers may, at their own choosing, request of their employer to utilize their accrued sick days during the paid leave program's waiting period. Allowing companies to customize this portion of the employee notice form to add in company specific leave benefit policies could also help District businesses streamline and communicate with employees about their HR policies. ● Establish whether paid leave contribution payments need to be reflected on the employee's pay stub or on their W-2 at the end of the year as a means of employee notification about their rights under UPLA. DOES should provide employers with additional resources to help with notices to and from employees. I understand that sections 3312 and 3306 pertain to notice requirements. I recommend DOES: ● Establish that employers will receive a DOES promulgated notice of the forthcoming paid leave program in early 2019 so that our employees and HR staff have a simple (yet comprehensive) document covering pertinent program compliance facts. Distributing this information early in 2019 will help all stakeholders plan, budget, and educate themselves accordingly. ● Establish that employers will be provided a DOES template leave-notice form that can be adapted as needed for our internal use to support our employees who are able to give advance notice of a need for paid leave, including days for intermittent leave needs. ● Establish whether paid leave contribution payments need to be reflected on the employee's pay stub or on their W-2 at the end of the year as a means of employee notification about their rights under UPLA.

		Section 3312.1 of the proposed regulations requires covered employers to post and maintain a paid leave program notice at each worksite accessible by its employees. This requirement must be altered to define "worksite." Some employees' worksites are not under the control of their employer. Therefore, the employer does not have the power to post these required notices. For example, a janitorial staffing company may hire employees who work solely at the locations of other businesses. These employees may rarely enter their actual employer's place of business where the janitorial staffing company can post the required notices. Under the current language of section 3312.1, the employee's worksite could be considered another employer's place of business. If the other employer does not post the required notice, then the janitorial staffing company could be fined for something they cannot control.
		Will DOES provide employers with additional resources to help with notices to and from employees? I, and other employers, welcome the opportunity to provide key information about this program to my employees and I want to do that 'early and often' so they know about the program and where to get their questions answered. It would therefore help if DOES promulgated a notice in early 2019 about the status of the program's implementation and where to find more information; this notice should comply with the District's Language Access Act. For our business community, I hope DOES would make 2019 dissemination of the notice a requirement for all employers. This would help level the playing field for all employers and their employees. Additionally, it would be helpful to know if I need to alert my payroll company that contributions to the paid leave insurance fund should be reflected on my employees' pay stubs and W-2s the way certain other social insurance programs are. Doing so would have the dual benefits of helping inform my employees of their rights while providing my business with the credit of expanding our employee benefits package. Lastly, while the regulations need not establish details, it would be helpful to employers if DOES developed and disseminated an adaptable template form for employees to provide leave notice when need is known in advance; the template should reflect leave needs that are continuous as well as intermittent. Having this sort of form - and perhaps others DOES can provide - at least 6 months before benefits are payable would be incredibly helpful as we business owners begin to adapt our HR policies.
		DOES should clarify through the regulations and promulgate guidance materials specifying that household employers of nannies or housekeepers are covered employers expected to contribute to the paid leave fund just as they do for unemployment insurance. We also encourage specific multi-lingual outreach to domestic workers, most of whom are immigrants and women of color. As currently written, the notice requirements at section 3312 do not appear to contemplate non-standard worksites, such as a private home, yet it is critical that women who provide care for their employers' loved ones are also aware of and able to access paid leave benefits to care for themselves or a family member in need. We encourage DOES to promulgate and require a separate letter or know your rights guidance for employers to provide to domestic workers.
		Can you please clarify that you mean employers will be contributing 0.62% of employee wages for the proposed tax?
		Will DOES provide employers with additional resources to help with notices to and from employees? I want to tell my employees about this. I want to do it as soon as possible, so they can get their questions answered. I'd love to see a notice from DOES in early 2019 or late 2018 about the status of the program's implementation and where to find more information. Additionally, I need to tell my payroll company whether this tax needs to appear on employees' pay stubs and W-2s. Last, it would be immensely helpful if DOES gave us a template form, with guidance for employees to provide leave notice when the need is known in advance. The template should reflect both continuous and intermittent leave. This kind of form goes a long way towards helping the business community with implementation.

3412.2	Each covered employer shall also provide the paid leave program notice to employees at the following times: (a) To an individual employee, at the time of the employee's hiring; (b) Annually to all employees; and (c) To an individual employee, at the time the covered employer is aware that paid leave is needed by the employee.	Each covered employer shall also provide the paid leave program notice to employees at the following times: (a) To an individual employee, at the time of the employee's hiring; (b) Annually to all employees; and (c) To an individual employee, at the time the covered employer is aware that paid leave is needed by the employee. COMMENT: To avoid confusion we believe that the proposed regulations should be amended to include this provision. 3312.2(c) should be deleted as employers will not know when employees have a leave-taking event without being intrusive into their private lives. The provisions of 3312.1 and 3312.2(a)-(b) are reasonable and sufficient. Employers must notify employees about the benefit when "the covered employer is aware that paid leave is needed by the employee." If the employer violates this provision, it may be subject to a fine of $100 a day "for each covered employee to whom individual notice was not delivered." The rules are unclear as to how an employer is supposed to determine that an employee becomes "aware" that paid leave is needed. For example, if an employee has a medical emergency and that person is hospitalized, it is unclear how an employer is expected to notify them of their right to this benefit. In addition, the rules don't provide for what happens should the Mayor fail to circulate the paid leave poster for posting. Recommendation: The rules should clarify the role of the employer in notifying the employee individually. Also, employers should not be responsible if the Mayor fails to circulate the poster employers are expected to post to inform their employees of the new law. Subsections 3312.2 (c) and 3312.3 should be amended to read as follows: "3312.2 (c)"To an individual employee at the time the covered employer becomes aware by the employee or a member of the employee's immediate family if the employee is unable to notify the covered employer that paid leave is needed by the employee." What information am I required to provide? Regarding the notice to the employee, we would strongly recommend that the rules stipulate that the employer notice to an individual employee is provided by a time certain to avoid a company from being fined unnecessarily and to permit the agency the ability to track at what time notice should be provided. The rules in Sec. 3412.2 indicate that an employer should provide notice when "paid leave is needed by the employee". Per the enacted law, since the covered employee is applying for the benefit to the DC government and not to the covered employer. How would the business owner be aware that "paid leave is needed by the employee"?

3412.3	A covered employer who violates this notice requirement shall be assessed a civil penalty not to exceed one hundred dollars ($100) for each covered employee to whom individual notice was not delivered and one hundred dollars ($100) for each day that the covered employer fails to post the notice in a conspicuous place at each worksite.	Employers must notify employees about the benefit when "the covered employer is aware that paid leave is needed by the employee." If the employer violates this provision, it may be subject to a fine of $100 a day "for each covered employee to whom individual notice was not delivered." The rules are unclear as to how an employer is supposed to determine that an employee becomes "aware" that paid leave is needed. For example, if an employee has a medical emergency and that person is hospitalized, it is unclear how an employer is expected to notify them of their right to this benefit. In addition, the rules don't provide for what happens should the Mayor fail to circulate the paid leave poster for posting. Recommendation: The rules should clarify the role of the employer in notifying the employee individually. Also, employers should not be responsible if the Mayor fails to circulate the poster employers are expected to post to inform their employees of the new law. Subsections 3312.2 (c) and 3312.3 should be amended to read as follows: "3312.3 A covered employer who violates this notice requirement shall be assessed a civil penalty not to exceed one hundred dollars ($100) for each covered employee to whom individual notice was not delivered and one hundred dollars ($100) for each day that the covered employer fails to post the notice in a conspicuous place at each worksite; provided that an employer shall not be in violation if the Mayor has not provided employers with the required notice.
3413	**RECORD KEEPING**	
		ADW understands the potential need for employee paystubs and work schedules in order to administer the UPLA program. However, it is invasive, onerous, and inappropriate to demand that employers share their sensitive, proprietary materials with DOES. It is particularly burdensome to require employers to produce the vague category of "circumstantial evidence regarding the employee's eligibility; and any other record as requested by DOES." ADW is confident that the new Office of Paid Family Leave will treat employer's records with the utmost confidentiality. Unfortunately, there is inescapable risk in any transfer of materials. Absent a showing of good cause by DOES, employers should not be expected to release such sensitive files. Proposed Language: "All covered employers shall develop and, maintain records regarding the employer's activities related to the Act, including paystubs, personal checks, cash receipts, or bank deposits; work schedules; communications between employer and employee. The employer shall make records available to DOES on request, unless the employer has a good-cause basis for non-disclosure of a port ion or all of the requested records." • Alternatively , the employer shall make specific records available to DOES upon a showing of good cause by DOES.''
		DOES should clarify and streamline employers' record keeping obligations. Section 3313 of the regulations establishes a list of the kinds of records that employers must develop, maintain, and make available to DOES. Record keeping is expected for any program but more guidance is needed: We recommend DOES: ● Establish how long records need to be kept; the statute and regulations are currently silent on the length of time I need to maintain employment records relating to paid leave needs or usage and it is impractical for businesses to maintain such records indefinitely. I encourage DOES to align record keeping time frames with the Accrued Sick and Safe Leave Act of 2008, D.C. Code § 32-131.01 e t seq. (§ 32-131.10b), which requires three years of record keeping. ● Determine whether and which other programs capture the required records and enable employers to utilize the same, or essentially the same systems.

3413.1	All covered employers shall develop, maintain, and make available to DOES records regarding the employer's activities related to the Act, including paystubs, personal checks, cash receipts, or bank deposits; work schedules; communications between employer and employee; any circumstantial evidence regarding the employee's eligibility; and any other record as requested by DOES.	DOES should clarify and streamline employers' record keeping obligations. Section 3313 of the regulations establishes a list of the kinds of records that employers must develop, maintain, and make available to DOES. Record keeping is expected for any program but more guidance is needed. I recommend that DOES: • Establish how long records need to be kept. I understand that the statute and regulations are currently silent on the length of time I need to maintain employment records relating to paid leave needs or usage and it is impractical for businesses to maintain such records indefinitely. I encourage DOES to align record keeping time frames with the Accrued Sick and Safe Leave Act of 2008, D.C. Code § 32-131.01 et seq. (§ 32-131.10b), which requires three years of record keeping.
		How will DOES streamline record keeping and delineate a timeframe for record keeping? Section 3313 of the regulations need to establish how long records need to be kept; ideally this can be streamlined and referenced based on other District labor policies that business owners are already used to abiding by, like paid sick days which requires three years of record keeping.
		The information requested in this subsection is more than the type of information employers now share with DOES under the Unemployment Insurance program. As a result, it is unclear whether, by sharing this information without written authorization from the affected employee, the employer may be liable for violating the employee's privacy. In addition, as noted before, this type of information is extremely sensitive and if stored online without adequate protections, it may be accessible electronically by hackers or identity thieves. Before these rules are finalized, employee privacy, employer liability for breach of such privacy and electronic protections for such data must be addressed. Recommendation We recommend that DOES conduct a careful review to determine whether there are sufficient safeguards in place to protect legitimate privacy concerns with respect to the sensitive medical (and other) information DOES will be collecting and maintaining, and to ensure that appropriate written authorization from employees is provided allowing employers to provide DOES with the requested information.
		DOES should clarify and streamline employers' record keeping obligations. Section 3313 of the regulations establishes a list of the kinds of records that employers must develop, maintain, and make available to DOES. Record keeping is expected for any program but more guidance is needed: I recommend DOES: • Establish how long records need to be kept; the statute and regulations are currently silent on the length of time I need to maintain employment records relating to paid leave needs or usage and it is impractical for businesses to maintain such records indefinitely. I encourage DOES to align record keeping time frames with the Accrued Sick and Safe Leave Act of 2008, D.C. Code § 32-131.01 et seq. (§ 32-131.10b), which requires three years of record keeping. • Determine whether and which other programs capture the required records and enable employers to utilize the same, or essentially the same systems.
		How will DOES streamline record keeping and delineate a timeframe for record keeping? We suggest 3 years, and the choice of paper or electronic.
	DEFINITIONS	
		Whether the covered employee pay taxes on amounts received?
		Defining "covered employee" (3300.1) to include graduate teaching and research assistants, in accordance with NLRB case 02-RC-143012.

3499	“Covered employee” – means an employee of a covered employer: (a) Who spends more than fifty percent (50%) of his or her work time for that employer working in the District of Columbia; or (b) Whose employment for the covered employer is based in the District of Columbia and who regularly spends a substantial amount of his or her work time for that covered employer in the District of Columbia and not more than fifty percent (50%) of his or her work time for that covered employer in another jurisdiction.	Within the regulations, the term "employee" is listed multiple times. There however is not a clear definition of the word in the definition section of the law. There is also not a reference to other places within the DCMR as it is outlined in the Paid Sick and Safe Act, which refer to the language within DCFMLA. We would suggest that the language is updated within the next alliteration of the regulations.
		The term "covered employee" should be revised to reflect language used in the application section of the rules. Specifically, the term should be defined as follows: "Covered employee" means an individual under the employment of a covered employee;
		I am the HR Manager for an federal contractor organization located in Virginia. However, we have some employees who work in DC. Will the new Paid Leave Act affect our employees who live in DC or only those who work in DC?
		We have quite a few employees that work in DC but live in Maryland and Virginia. Those residents of neighboring States, Maryland and Virginia, would they also benefit from the new rules on Paid Family Leave?
		Who will be covered? We are a company with nexus (and HQ) in DC. It’s clear that residents of Washington who work in DC are covered. Will DC residents be covered if they work for us in MD or VA? Will residents of MD or VA be covered if they work for us in DC? I have a distributed workforce, with people in 10 states, and while some of them commute in to DC for work every day, others work from home every day, so we don’t pay DC unemployment on them. Do they qualify for this?
	“Covered employer” – means: (a) Any individual, partnership, general contractor, subcontractor, association, corporation, business trust, or any group of persons who directly or indirectly or through an agent or any other person, including through the services of a temporary services or staffing agency or similar entity, employs or exercises control over the wages, hours, or working conditions of an employee and is required to pay unemployment insurance on behalf of its employees by section 3 of the District of Columbia Unemployment Compensation Act, approved August 28, 1935 (49 Stat. 947; D.C. Official Code § 51-103); provided, that the term “covered employer” shall not include the United States, the District of Columbia, or any employer that the District of Columbia is not authorized to tax under federal law or treaty; or (b) A self-employed individual who has opted into the paid-leave program established pursuant to this chapter.	Covered Employees and Remote Work: ADW notes that the Proposed Regulations, and the definition of "covered employee" in Section 3399, are silent as to remote work/telework. ADW requests that the Regulations clarify where remote work or telework occurs for the purpose of defining covered employees.
		Our organization is a Non-Profit Fraternal Organization with International Headquarters located in Washington, DC. We employ Nine employees including myself. Will we be required to participate in the “Paid Family Leave” program?
		I was wondering if the size of the company was a factor in the paid family leave contributions? The company I work for has approximately 65-70 employees.
		So do I have to pay universal paid leave for my cleaning lady who comes to my home for 5 hours every two weeks (I pay her about $5,000 per year). I am considered an “employer” because I comply with federal and DC tax laws for my cleaning lady. Taxes are getting out of hand if I do.
		What is the criteria for mandatory employer participation? (20, 50 employees working in DC) It appears that any size employer can opt in to the program.
		Thank you for the update. Would you kindly confirm if small nonprofit organizations are part of this initiative or not? We are a charity with only three employees.
		I work for a 501(c)(3) think tank based in DC with over 500 employees. I am not sure whether it is tax exempt from DC taxes or not. How can I figure out if my employer will be covered or not?
	“Wages” shall have the same meaning as provided in section 1(3) of the District of Columbia Unemployment Compensation Act, approved August 28, 1935 (49 Stat. 946; D.C. Official Code § 51-101(3)); provided, that the term “wages” also includes self-employment income earned by a self-employed individual who has opted into the paid-leave program established pursuant to	On what should the Employer contribution (.62%) be based- gross or taxable wages? • If taxable wages, how are the taxable wages determined? • What types of deductions reduce the taxable wages to arrive at the amount that should use to calculate the Employer contribution/deduction? What are the annual limits for the deduction? Is it on all wages or only to a limit each year?

	this chapter.	I have been reviewing the DC Paid Family Leave Act and would like clarification on the term: wages. Are sales commissions and bonus payments considered wages for purposes of calculating the 0.62% employer contribution when the program goes into effect on 7/1/19?