



DELAWARE Paid Leave

Family and Medical Leave Insurance Program

FAQs

Apply for Delaware Paid Leave and Claims Process Guidelines

If a medical event happens in late 2025 or early 2026, when should I file my Delaware Paid Leave claim, and can my benefits start Jan. 1, 2026? Can I change my dates if my due date or surgery date changes?

- If you have a qualifying medical event in late 2025, you can apply to receive benefits starting in January. This is a brand-new program. You are entitled to paid leave benefits under the Delaware Paid Leave program regardless of whether you received benefits for the same qualifying event previously under another plan.
- If you have a baby or adopt a child in December 2025, you can take up to 12 weeks of parental leave every 12 months starting in 2026. The “12 month” period starts on the day your claim starts and goes forward from that point. You must use the last day of your parental leave before that child’s first birthday or Gotcha Day.
- If your expected leave dates change, you will be able to amend your claim and update the time frame for your approved leave. This functionality might not be available on Jan. 1, 2026, on Delaware LaborFirst, the online administrative portal, but the Division of Paid Leave staff will be able to assist you.

When will the online system and forms be available? Can I file now for leave starting in January 2026?

Delaware LaborFirst, the online claims portal, will be available on Jan. 1, 2026. As soon as it opens, you’ll be able to submit a claim for either upcoming expected medical events or qualifying medical emergencies that may have already occurred.

How do I submit a claim? Once I submit a claim, how long does it take to be processed and approved, and when should I expect my first benefit payment?

- To submit a claim, the employee should first enter all required information when prompted by the online system (Delaware LaborFirst). Once the employee completes their portion of the claim, their employer reviews it. Based on the review, the claim is either sent to the employee’s medical provider or deemed ineligible. If the claim needs approval from your doctor, then your doctor needs to complete the questionnaire based on instructions from the Division of Paid Leave and submit it through the online system. After your doctor submits the required information, the system will then ask the employer whether the claim should be paid based on all the information provided. From there, claimants will receive confirmation that their claim was either approved or denied. If the claim is denied, your notice will include information about how to ask for reconsideration of your claim. Approved claims will be automatically submitted for payment.
- The system is designed to process claims and approve (or deny) claims quickly — in as little as one day — depending on whether all the required information is submitted promptly. However, if information is not submitted promptly, it can slow down the approval process. Once the claim is approved, you can expect your first benefit payment in two weeks.

How far in advance or how late can I file a claim? Is there a 30-day deadline?

- If possible, you should submit a claims application 30 days before the anticipated date of your leave. If you have a medical emergency, and the need for leave was unforeseeable, you should file your claim within 24 to 48 hours after the medical emergency happens, if possible, but no later than 30 days after you take your first day of leave due to the emergency.
- Benefit payments will be retroactive to the first day of your approved leave.

If I'm not sure how much paid leave I'll need to use, should I request the maximum amount and return to work earlier if I'm ready? Whom do I contact if I return sooner than expected?

In your application, you should request the number of weeks you think you'll need to use based on your situation. Your doctor will recommend a number of weeks based on the specifics of your situation. Then our system will calculate the amount of leave you are entitled to based on your doctor's recommendation and the number of weeks you have available under Delaware Paid Leave for the type of leave requested, taking into account any paid leave that you may have already taken.

Who reviews the claims?

The Department of Labor's online system, Delaware LaborFirst, will review your claim for initial eligibility based on the information provided by you, your employer, and your health care provider. Your employer will make the final decision on your claim.

What can I do if my claim is denied by my employer?

If your employer denies your claim and you believe it should have been approved, you may request a Claims Review by the Division of Paid Leave by submitting the request through the online system (Delaware LaborFirst). You will need to provide any additional information that you believe may be helpful to your claim. The Division will assess

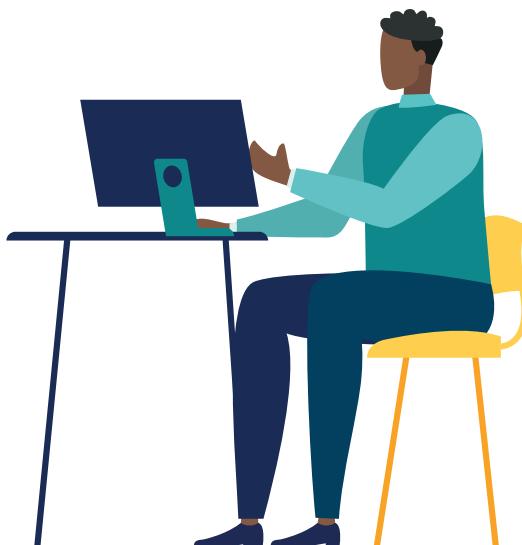
your Claims Review and determine whether your claim should have been approved.

Can I file a Delaware Paid Leave claim if I'm already receiving disability, unemployment, or workers' compensation benefits

Generally, no. If the "qualifying event" (the incident that triggers the paid leave claim) is work-related, then the claim can only be submitted as a worker's compensation claim. If you are no longer employed by the employer, then you are not eligible for paid leave, but unemployment insurance benefits may be available to you. If the qualifying event is covered by an auto insurance policy's Personal Injury Protection ("PIP") policy, it is excluded from Delaware Paid Leave Program. If you have already submitted a claim for short-term disability, you may be able to receive benefits under Delaware Paid Leave as well, depending on the specifics of your situation.

What does the claim process look like if my employer uses a private plan or third-party administrator? Whom do I file with?

The Division of Paid Leave can confirm whether your employer uses the state's public plan or a private plan. If a private plan denies your claim, you can still use the state's paid leave system to challenge the determination.



Eligibility and Employer Participation

Which employers are required to participate in Delaware Paid Leave? Do the employee thresholds include part-time and multistate employees?

- All Delaware employers with 10 to 24 eligible employees are required to provide paid parental leave as provided by the Delaware Paid Leave program. All Delaware employers with 25 or more employees are required to participate in Delaware Paid Leave by providing parental, medical, family caregiver, and qualified exigency (QE) leave.
- To be considered an eligible employee, an employee must work primarily in Delaware (60% of your time or more) and must earn wages in Delaware that are subject to the Federal Insurance Contributions Act (FICA), which is income that is subject to Social Security and Medicare taxes. FICA taxes apply to earned income, including salaries, wages, bonuses, tips, commissions, and taxable fringe benefits. Employees who do not meet these criteria are not included as part of an employer's employee count.
- If you have not worked — and you are not expected to work — for your employer for at least 12 months, and if you haven't worked at least 1,250 hours of service (25 hours per week) in the last 12 months (or aren't expected to work that number of hours in the upcoming 12 months), you may qualify for a Waiver. If your employer submits a Waiver for you, then Delaware will waive any contributions that are due on your behalf. Employees on Waivers do not count toward the 10- or 25-employee threshold for Delaware Paid Leave coverage.
- If you are an employer and you are not sure if your company qualifies for Delaware Paid Leave, our online administrative system can analyze your company's information and determine whether your company is required to provide paid leave coverage to your employees. To learn more, go to the Division of Paid Leave's website (de.gov/paidleave) and complete the registration process for Delaware Paid Leave.

How are the employee's 12-month and 1,250-hour requirements calculated? Do they have to be continuous, how far back can they go, and does an employee need to meet both requirements to be eligible for benefits?

- Employees are required to have worked for their current employer for at least 12 months to receive benefits, but those weeks do not need to be consecutive. Instead, the 12-month requirement is met when an employee works for an employer for 12 months over a period of up to seven years.
- The 1,250-hour requirement must be accumulated in the 52 weeks before a claim is filed—meaning that during the 52 weeks preceding the filing of the claim, the employee needs to have worked at least 1,250 hours of service for their employer. This is equivalent to approximately 25 hours per week. "Hours of service" does not include paid or unpaid time off that an employee may have taken for reasons such as vacation or sick time.

How does eligibility work for hybrid or remote employees who live or work partly outside of Delaware? What is the 60% work-in-Delaware rule, and can someone be reclassified if they mainly support a Delaware business?

- Eligibility is based on where you are physically located when you perform your work duties. If you work at least 60% of your time in Delaware, you qualify for Delaware Paid Leave.
- If you work a regular five-day workweek and, on two of those days, you work from your home in Pennsylvania, that means that you are in your Delaware office 60% of the time and working from home the other 40%. In that case, you are required to participate in Delaware Paid Leave.
- If you normally work four days a week, and two of those days you work from your home in Pennsylvania and the other two days you work from your office in Delaware, that means you work only half your time in Delaware, so you are

Eligibility and Employer Participation

not eligible for Delaware Paid Leave or required to participate.

- If you are not physically working in Delaware enough to qualify for Delaware Paid Leave, your employer may still enroll you by reclassifying you.

Are employers required to cover temporary, seasonal, or out-of-state employees working in Delaware, and are those employees required to contribute?

- Seasonal businesses that close for 30 consecutive days or more are excluded from Delaware Paid Leave. To qualify for this exception, seasonal employers cannot engage in any commerce during the closure.
- If an employee is a temporary or seasonal worker (e.g., expected to work for their employer for less than 12 months), or if they are only scheduled to work a couple of shifts per week — falling below the 25-hour requirement — the employee may qualify for a Waiver. Employees who are on a Waiver do not count toward the employer's employee count and are waived from having to pay Delaware Paid Leave contributions.
- If an employee who lives outside of Delaware physically works at least 60% of their time in Delaware, they are required to participate in Delaware Paid Leave.
- If you are an employer and are not sure whether a particular employee's wages were earned in Delaware or elsewhere, please follow the rules provided by the Delaware Division of Revenue that you normally follow to determine whether the employee's wages are subject to Delaware state income tax.

If I work for more than one participating employer, do I need to take leave from all of them, and can I receive benefits from all of them?

- Eligible employees are permitted to make a claim for paid leave with more than one employer. For each employer, you will need to meet all the requirements. To be eligible under multiple

employers, you must have worked for each of them for at least 12 months and have performed at least 1,250 hours for each.

- If you work for more than one participating employer and submit a paid leave claim for both, each claim will be handled separately. If your separate claims are approved, you will receive multiple payments from the Paid Leave Trust Fund — one for each claim, with the benefit amount determined by your average weekly wages with that particular employer.

Can contract employees, including those placed through staffing firms on ongoing assignments, qualify for Delaware Paid Leave if they meet the hours and service requirements?

Employees who received 1099 or K-1 forms to record their wages are not eligible for Delaware Paid Leave. However, temp employees often receive a W-2 from their temp agency. If that temp agency has 10 or more employees, then employees may be eligible for Delaware Paid Leave through the temp agency.

Can religious organizations, such as the Catholic Diocese of Wilmington, participate in or be exempt from Delaware Paid Leave?

- All employers with 10 or more employees in Delaware — regardless of whether they are nonprofits or faith-based organizations — are required to participate in Delaware Paid Leave. The only groups of employers excluded under the law are federal agencies (and, by extension, employees of railroads and tribal governments); employers with fewer than 10 Delaware-based eligible employees; and seasonal businesses.
- Department of Education employees who are in a casual/seasonal position that would be covered under §5903(17)a. of Title 29, or in an equivalent casual/seasonal position with an entity covered by state employee benefits are also excluded from the program.

Eligibility and Employer Participation

How do exemptions and deadlines work for employers using private or self-insured plans for their paid leave?

The Division of Paid Leave approves all private or self-insured plans. Employers using a private or self-insured plan to provide paid leave benefits must follow all exemptions, deadlines, and other requirements under the Act.

How can I confirm whether my employer is enrolled in and contributing to Delaware Paid Leave, and are employers required to provide employees with notices or materials about the program?

You can either call or email the Division of Paid Leave to confirm whether your employer is enrolled in and contributing to Delaware Paid Leave. You can also enter the claimant portal through Delaware LaborFirst and provide your Social Security number (which is the first step in the process to file a claim) to see if your employer is “matched” to you. If you believe your employer should be enrolled and is not, please contact the Division of Paid Leave.

Are there any special rules for union members?

Employers who have employees covered by a collective bargaining agreement (CBA) can register for Delaware Paid Leave by using the online system, just like any other employer required to provide paid leave. Employees who are subject to a CBA will coordinate any paid leave claims with the Division of Paid Leave, with Delaware Paid Leave serving as the primary payer.

If my employer uses a third-party administrator for FMLA or short-term disability (STD), do I need to contact both them and Delaware Paid Leave when I take leave?

That depends on how your employer structures their benefits plan. We recommend that employees contact their employers, but you are also able to file a claim through our claims portal, and we will inform you if your employer has a private plan (such as a private insurance policy).

What happens if someone leaves a job shortly before applying for paid leave, has had a recent employer change, or quits after taking paid leave?

- You can only file a claim for paid leave benefits with the employer that you are working for at the time you file your claim. If you leave that employer before you file a claim, you are not “actively at work,” so you will not be eligible for paid leave benefits.
- If you leave your employer, you will need to satisfy a new 12-month “waiting period” before you are eligible for a paid leave claim with your new employer.

Can an employee opt out of Delaware Paid Leave?

No. This is a mandatory program. However, if you expect to work less than 12 months with your employer (e.g., you were hired to do a specific short-term job or just for the summer), or if you were hired with the specific intent of working less than 25 hours per week, then you can be put on a Waiver so that you do not have to make contributions or have contributions paid by your employer on your behalf.

Can an employer customize how employees take leave?

No. Parental leave must be taken continuously unless your employer’s policy provides an alternative option. Medical or family caregiving leave can be taken in three different ways: continuously, on a reduced schedule, or intermittently.

- **Continuous:** This is leave taken all at once, for an unbroken length of time. If you take continuous

Eligibility and Employer Participation

leave, you begin your leave on a certain day and return to work on a later date, without returning to work between your first and last day of leave.

- **Reduced Schedule:** For this type of leave, an employee either reduces the number of usual days per week (e.g., employee works Mondays, Wednesdays, and Fridays; employee takes leave on Tuesdays and Thursdays) or reduces the normal number of hours worked per week, which is measured as a percentage reduction.

- **Intermittent:** This is leave taken for certain issues that occur randomly (e.g., migraines), making the employee unable to work one day but able to work the next.

The employee's health care professional will determine whether an employee may take leave on an alternative schedule as provided above, based on the employee's medical needs or the medical needs of the family member for whom they are providing care.

Coordination with FMLA and Other Leave Programs

How does Delaware Paid Leave interact with FMLA and employer disability or employer-provided leave programs? Do they run concurrently, or can they be taken separately or back-to-back?

- FMLA is a federal program that provides certain employees of employers with 50 or more employees with unpaid, job-protected leave for qualifying family and medical reasons. It requires continuation of the employee's group health benefits under the same conditions as if they had not taken leave.
- Delaware Paid Leave is designed to run concurrently with FMLA. This means that leave taken under Delaware Paid Leave overlaps with FMLA benefits, and the leave counts simultaneously against the entitlement under each law. FMLA is administered by employers, which is why Delaware Paid Leave claims are also administered by employers.
- The rules for Delaware Paid Leave are very similar to the rules for FMLA. One of the main differences is the use of intermittent leave. Under FMLA, you can take unpaid leave for as little as one hour. Under Delaware Paid Leave, in order to receive a benefit payment, you need to take a full day of leave.

- If the qualifying event for your paid leave claim also makes you eligible for benefits under an employer disability plan or employer-provided leave program, this is considered a "coordination of benefits" situation. Under Delaware law, Delaware Paid Leave is the "primary payer." Any other income-replacement benefit program may reduce its payment by the amount you receive from Delaware Paid Leave. The combined total payments cannot exceed your average weekly wages.

If I have already been approved for FMLA leave or an existing medical certification, does my doctor need to submit new paperwork for Delaware Paid Leave, or can the same forms be used?

Delaware Paid Leave and FMLA are separate programs. Even if you've already been approved for FMLA leave or an existing medical certification under a prior benefits program, your doctor must provide new documentation certifying the qualifying medical need for Delaware Paid Leave.

Coordination with FMLA and Other Leave Programs

If I use FMLA now and wait to file a paid leave claim later for the same or a new reason, can I still get Delaware Paid Leave benefits? Can I “stack” FMLA and paid leave across years?

- No. FMLA and Delaware Paid Leave run concurrently. Employees cannot take them at separate times for the same qualifying event. The 12-month looking-forward rule for application years makes “stacking” extremely difficult.
- There is an exception for 2026 since Delaware Paid Leave may not have been available at the time an employee needed to take FMLA leave. Such claims would still have to meet the requirements for payment under Delaware Paid Leave to be approved.

Can employers align their Delaware Paid Leave 12-month measurement method with their FMLA method, especially if the state uses a different default?

Delaware Paid Leave requires employers to determine the application year by the 12-month measured-forward method as defined by the FMLA. The Division of Paid Leave encourages employers to use the 12-month measured-forward method for their FMLA application period in order to align their requirements under the FMLA with Delaware Paid Leave. As we begin to implement Delaware Paid Leave, 13 other jurisdictions in the United States have mandated paid leave programs, and all but one jurisdiction requires employers to use the 12-month measured-forward method (Connecticut uses the 12-month looking-backward method).

Benefit Amount, Payment, and Taxes

Are Delaware Paid Leave benefits taxable, how are they reported for tax purposes (W-2 or 1099), and does anything change if my employer uses a private plan?

Delaware Paid Leave complies with all state and federal tax guidelines regarding PFML. In January 2025, the IRS issued guidance for the first time on the tax status of state-mandated paid leave programs with respect to taxes, premiums, contributions, and benefit payments. Those fact-based guidelines are very complex, so your tax professional should review them with you. The guidelines can be found at https://www.irs.gov/irb/2025-07_IRB#REV-RUL-2025-4.

Are taxes automatically withheld from Delaware Paid Leave payments, can I choose to have taxes withheld, and how much is typically taken out?

The Act requires Delaware Paid Leave to ask claimants if they want to withhold federal and state taxes from PFML benefits paid to them. For claimants who choose to withhold, the default values are 10% withholding for federal taxes and 6% for state taxes. Delaware Paid Leave will also withhold for court-ordered child support payments.

Benefit Amount, Payment, and Taxes

Is there a waiting period before benefits start, and are Delaware Paid Leave benefits paid weekly or every two weeks?

Once a claim is approved, the first payment will take two weeks to be processed, at which time you will receive payment on a weekly basis. During the initial two-week waiting period, Delaware LaborFirst completes an anti-fraud review of the submitted claim.

How are holidays and company shutdowns handled when I'm on approved paid leave? Do I get full holiday pay or just the percentage from Delaware Paid Leave?

Delaware Paid Leave benefits are based on income earned in Delaware that is subject to FICA (Social Security and Medicare) taxes, including salaries, wages, bonuses, tips, commissions, and taxable fringe

benefits — which the Division of Paid Leave calls your “FICA wages.” If an employee takes paid leave for an entire week during which a holiday is observed, then the employee will receive a paid leave benefit for each day of that week, including the holiday. If an employee takes paid leave in increments or on a reduced schedule, and the employee works part of the week during which the holiday falls, then the employee will receive a paid leave benefit for the days not worked, and not the holiday. Whether you will receive “holiday pay” — meaning your usual rate of basic pay plus an applicable premium used by your employer — while you are out on leave under Delaware Paid Leave depends on your employer’s policy, as provided by the FMLA.

If your employer is temporarily closed or shuts down (where employees are not expected to work) while you are out on approved leave under Delaware Paid Leave, you will not receive a benefit. Instead, you should be paid in accordance with your employer’s temporary closure policy.

Types of Leave, Duration, and Using PTO/STD

How much leave can I take for my own serious health condition, to serve as a caregiver for a family member, or for military exigency? Is there a shared six-week/24-month cap across these types?

Employees can take no more than 12 total weeks of any type of paid leave in 12 months.

- Parental Leave: Employees receive up to 12 weeks per year to care for a new child, whether through birth, adoption, or fostering.
- Medical Leave: Employees receive six weeks every two years to address their own serious health condition.
- Family Caregiver Leave: Employees receive six weeks every two years to care for a family member (i.e., child, spouse, or parent) with a serious illness or injury.

- Qualified Exigency Leave: Employees receive six weeks every two years to manage issues relating to a family member’s overseas military deployment.

Who is considered a covered family member for caregiver leave — for example, does it include parents-in-law, stepchildren, and other nontraditional family relationships?

An eligible employee may take family caregiver leave to care for a child, spouse, or parent. Delaware Paid Leave follows FMLA, which states that parents-in-law and siblings are not covered. Unless you receive court-ordered/-approved guardianship over your sibling or parent-in-law, you cannot take leave under the program to care for them.

Types of Leave, Duration, and Using PTO/STD

What is the maximum age of a child for whom I can take parental leave for adoption or foster placement?

Parental leave can be taken for adoptions or foster placements regardless of the child's age. Leave can be taken at any time in the first year after adoption or foster placement, but the parent must use their last day of leave before the child's first "Gotcha Day."

How can parental/bonding leave be used — for example, can it be taken in multiple chunks and does it apply to fathers and parents working for the same employer?

Under the Act, parental leave must be taken continuously, unless the employer chooses to let their employees take parental leave on a reduced schedule or intermittent basis. Similarly, the Act expects that when two employees are eligible for the same qualifying event (for instance, for Parental Leave when both work for the same employer or in an instance of Family Caregiving when siblings work for the same employer) the leave periods should be consecutive, unless the employer specifically allows all their employees to take leave concurrently.

Can or must employees use employer-provided sick leave, vacation, PTO, or paid parental leave while on Delaware Paid Leave? Can they use PTO to supplement their paid leave so that they don't lose pay, and do they keep accruing sick/vacation and retirement service time during leave?

- U.S. Department of Labor guidelines prohibit employers from requiring employees use PTO in place of approved, state-mandated PFML leave. Employees also may not voluntarily use PTO instead of state-mandated PFML leave. However, if the employer permits it, employees may

voluntarily use PTO to supplement their paid leave benefits.

- If an employer allows their employees to supplement their paid leave benefits, the employee should not be allowed to make more than their average weekly wages.

How does Delaware Paid Leave coordinate with employer short-term disability (STD) and other paid leave benefits? Can these benefits be used at the same time, does Delaware Paid Leave offset STD, and what if the employer pays 100% of salary?

- If an employee has an illness or injury that qualifies under both Delaware Paid Leave and STD, they can post a claim to both plans. Under state law, Delaware Paid Leave is the primary payer in situations where there are multiple benefit payers. This means that Delaware Paid Leave will pay the employee paid leave benefits first, then the group STD benefit would be offset by the amount that the paid leave claim paid to the employee. State law also requires that employees do not receive more in benefits than they received in wages prior to their approved leave.
- Additionally, if you use all six of your available weeks of medical leave under Delaware Paid Leave on one qualifying event during the year, and then the following year need to use medical leave again for a different medical issue, you will not be able to receive benefits under Delaware Paid Leave. However, if you participate in a group STD plan, you may receive STD benefits for each medical event. In this example, you would take your six weeks with Delaware Paid Leave and then use STD for any additional leave that you may be entitled to take under your STD plan.

Types of Leave, Duration, and Using PTO/STD

If I receive payments from more than one employer, is the 12-week limit per employer or per person?

The benefit durations are for the employee, not per employer. An employee can take up to 12 weeks of leave from each employer (as long as they meet eligibility requirements with both employers).

If I'm caring for more than one family member with a serious condition, can I take separate leave for each, or is there a shared maximum?

Yes, you may take separate leave for each family member, but you are still limited to no more than six weeks of family caregiver leave in 24 months, and you are also limited to no more than 12 weeks of any type of paid leave in 12 months.

Documentation, Providers, and Approvals

What happens if my health care provider doesn't submit paperwork, and how long do I have to provide medical documentation before my claim is denied?

The Division of Paid Leave currently allows health care professionals up to 90 days to complete the certification process. After 90 days, the Division will be forced to deny the claim for lack of required documentation. Our system will issue reminders to your health care professional and employer if the form has not been completed. Employees are encouraged to follow up with their health care professional to ensure that the certification is completed as soon as possible.

What documentation is required for parental leave (birth, adoption, foster), and do non-birthing parents need a "serious health condition" form or different paperwork?

- For parental leave, the Division of Paid Leave requires proof of delivery, which includes hospital receipts for services rendered or the baby's

footprints that the hospital provides when the baby is born. We will verify the information provided when we receive a copy of the child's birth certificate from the Office of Vital Statistics.

- Parental leave is available regardless of sex, gender, or marital status. Non-birthing parents will have parental leave available to bond with their new child. They must submit paperwork indicating that the child was born, as described above.

Can health care providers located outside of Delaware or the United States certify leave, and can their documentation be submitted through the online system?

Any qualified health care professional (as defined by FMLA regulations) in the U.S. can complete the Certificate of Serious Health Condition for Delaware Paid Leave. Delaware LaborFirst does not accept uploaded documentation from outside the United States. Doctors in other countries who are caring for the patient can partner with a U.S.-based health care professional to submit the required documentation.

Documentation, Providers, and Approvals

During the claims process, what information must employers provide, how do they receive notifications, and can employees also upload information themselves?

- As part of the “initial claims review” process, employers will be asked to review the information provided by the employee in their claim application, and they will be given the opportunity to provide their own answers (to questions like “What is the employee’s job title and job duties?”). They will also be asked to provide information that only the employer would know, such as whether the employee was actively employed by the employer when the claim was made and whether the illness or injury was “work related.”
- Employers will be notified by email (or, if they are already in the Delaware LaborFirst system by the appearance of a bell icon in the corner of the screen) that they have a claim waiting for them to review in the system.
- Employers will not be asked to upload any information, except possibly during a wage dispute.

Where are documents reviewed (through the paid leave website or elsewhere), and is there a daily or periodic form employees must submit to ensure they’re paid correctly for intermittent/reduced-schedule leave?

- Employers will review information and make the initial claims determination through Delaware LaborFirst.
- Employees will need to follow their employer’s normal procedures for sick leave or other types of leave when taking a day of intermittent leave. Employers will need to update Delaware LaborFirst for each day of intermittent leave taken, and they will be required to “turn off” the employee’s paychecks when employees take their approved paid leave (so they do not get paid twice, once by the Trust Fund and again by their employer, for a day of intermittent paid leave).

For family caregiver leave, what documentation and proof of care are required?

Employees must request that the patient’s health care professional complete a Certificate of Serious Health Condition in order for their family caregiver claim to be approved. Employees on approved family caregiver leave are not required to provide any proof of care while on leave.



Contributions and Funding

If my employer just started paying contributions or if the contributions have not been deducted from any paychecks yet, can employees still qualify for benefits? Can we start contributing now and receive full benefits when the program begins?

- Even if no payroll deductions have been taken, all eligible employees are qualified to submit a claim on Jan. 1, 2026. Employers are required to pay any payroll contributions that were either inaccurate or not deducted from employee's wages at all.
- Normally, employers who do not submit quarterly Hour and Wage reports or fail to remit paid leave contributions will be assessed a penalty and subject to certain fines. However, for 2025, the Division of Paid Leave agreed to waive all late penalties and interest charges for reports or contributions submitted late, as long as all outstanding submissions are made in full by March 30, 2026. After that date, the Division will begin assessing penalties and interest charges as required in the Act.
- Employees will not be penalized if their employers do not meet their requirement to pay into the program. If employees are not excluded from coverage, then their benefits are guaranteed by law. The Division of Paid Leave is responsible for collecting delinquent contributions from the employer.



How can employees and employers confirm that contributions are being made, and what happens if an employer enrolled in Delaware Paid Leave too late or did not complete the state plan application on time?

- Employers may contact the Division of Paid Leave by email (PFML@Delaware.gov) or at 302-761-8375 to confirm that they remitted their contributions and submitted their quarterly Hour and Wage reports to the Division of Paid Leave in a timely manner.
- Employees will not be penalized if their employer fails to comply with the program.
- Per occurrence, penalties of between \$1,000 and \$5,000 are required by the Act for failure to comply with the program, including timely submissions of reports and contributions. The Division will charge the State of Delaware's normal interest rate for amounts past due.

If I move to another state or never use Delaware Paid Leave, what happens to the contributions I've paid in?

There are up to 417,000 Delawareans mandated to participate in the program. Everyone's contribution helps to pay out the benefits.