

# EMPLOYEE BENEFITS COMPLIANCE UPDATE

A Parker, Smith & Feek Benefit Alert

AUGUST 2023

## Paid Leave Oregon (PLO): APPLICATION PROCESS BEGINS

### BACKGROUND

PLO covers paid family leave, medical leave, and safe leave. More details on the program are discussed in an earlier [article](#) posted by IMA.

Oregon employees who work for employers who are participating in Oregon's state mandated PLO program can apply for benefits starting August 14, 2023, and benefits will be available beginning on September 3, 2023.

Employees who work for an employer who is offering Oregon paid family medical leave through an equivalent plan will have benefits available beginning September 3rd as well but will need to follow the equivalent plan's application process.

### EMPLOYER REMINDERS

Paid Leave Oregon's [website](#) includes resources for both employees and employers. Below is a reminder of employer responsibilities with links to popular state resources.

*Note: Responsibilities may vary for employers who are sponsoring an equivalent plan. Contact your employee benefits service team if you have equivalent plan questions.*

- + **Post the model notice.** Confirm the model notice poster is displayed at each work site and that remote employees received a copy. Posters were required to be displayed or sent out no later than January 1, 2023.
  - » [Download a printable poster.](#)
  - » If you have an equivalent plan, you also need to post a model notice. [Learn more by reading the Equivalent Plan Guidebook.](#)
- + **Remit employer contributions to the state.** Employers with 25 or more employees on the first quarterly payroll report for 2023 (Jan to Mar 2023) need to pay contributions to the state.
  - » Equivalent plan employers will begin paying premiums to carriers in August or September.

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- + **Withhold, report, and submit your employees' contributions.** Regardless of your company's size, you must withhold contributions from your employees' wages and submit employee contributions on your Oregon Combined Payroll Tax Report. [Learn more about reporting employee contributions.](#)
  - » Equivalent plan employers will withhold contributions and make premium payments to their carrier. Equivalent plan employers will also need to file the Oregon Combined Payroll Tax Report.
  - » The state has [video instructions](#) on how to file via Frances Online.
- + **Grant eligible employees time off.** You must give your employees paid time off if they are approved for leave by PLO your equivalent plan carrier.
- + **Preserve your employee's job and position.** If your employee has worked for you for more than 90 consecutive days, you must give them their job and position back, if the position still exists, when they return from leave.

#### EMPLOYERS DO NOT NEED TO:

- + **Pay employees while they're on leave.** Paid Leave Oregon pays your employees a portion of their wages while they're on leave from work. If you have an equivalent plan, the equivalent plan carrier will pay a benefit to cover a portion of the benefits.
- + **Determine eligibility for leave.** Paid Leave Oregon (or the equivalent plan carrier) decides if an employee is eligible for Paid Leave and handles all administrative tasks.
- + **Paying the employer's contribution portion (for small employers):** If you have fewer than 25 employees, you don't need to pay the employer's contribution. Your employees will still be covered, and you will need to withhold and submit their contributions. [Learn more about small employers and Paid Leave.](#)

For more details and answers to your questions about what employers need to know, take a look at [Employers' Commonly Asked Questions.](#)