

# OFFICE OF FISCAL ANALYSIS

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sSB-1427

AN ACT EXPANDING PAID FAMILY AND MEDICAL LEAVE  
INSURANCE PROGRAM BENEFITS TO CERTAIN SCHOOL  
EMPLOYEES.

## ***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:***

Municipalities	Effect	FY 26 \$	FY 27 \$
Local and Regional School Districts	Potential Cost	Potential Significant	Potential Significant

## ***Explanation***

The bill, which expands the Paid Family and Medical Leave Insurance (PFML) program to cover certain local, regional board of education, and nonpublic elementary or secondary school employees, does not result in a fiscal impact on the Paid Leave Contribution Trust Fund (PLCTF) to the extent this expansion mirrors the expenditure and revenue trends of the existing program. However, it results in a potential cost to local and regional school districts to the extent that non-certified personnel utilize the program.

Expanding the PFML program benefits to non-certified school employees may lead to increased costs associated with hiring temporary staff to perform the duties of employees on leave, starting in FY 26. The cost may be significant, depending on the number of non-certified personnel who: (1) take more time off than they would have in the absence of program availability; and (2) need replacement staff, and the amount of time taken by such staff.

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Districts may also have one-time implementation costs, starting in FY 26, to update existing systems and provide administrative training related to expanding PFML benefits.

***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.