

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.

As Amended by Senate "A" (LCO 8077)

Senate Calendar No.: 307

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 26 \$	FY 27 \$
Local and Regional School Districts	Potential Cost	Minimal	None
Local and Regional School Districts	Indeterminate	Indeterminate	Indeterminate

Explanation

The bill, which expands the Paid Family and Medical Leave Insurance (PFML) program to cover certain employees of local and regional boards of education, nonpublic elementary or secondary schools, interdistrict magnet schools, and charter schools, results in no fiscal impact to the Paid Leave Contribution Trust Fund (PLCTF) to the extent this expansion mirrors the expenditure and revenue trends of the existing program. However, it is expected to result in the following impacts to local and regional school districts:

(1) a potential minimal, one-time cost in FY 26 associated with making system adjustments for the payroll deduction; and

(2) an indeterminate potential fiscal impact annually, beginning in FY 26, associated with coverage of certain district employees who are newly

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eligible for PFML. The fiscal impact is dependent on: (a) the number of newly eligible employees whose PFML leave exceeds the duration of leave that would have been taken in the absence of PFML (i.e., additional coverage); and (b) how and whether districts choose to provide the additional coverage and its cost (compared to the regular compensation of these employees). The impact may vary by district.

Senate “A” strikes the underlying bill and its associated fiscal impact and replaces it with the fiscal impact described above.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation, the number of newly eligible employees whose PFML leave exceeds the duration of leave that would have been taken in the absence of PFML, and how and whether districts choose to provide the additional coverage and its cost compared to the regular compensation of the newly covered employees.

The preceding Fiscal Impact statement is prepared for the benefit of the members of the General Assembly, solely for the purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.