

# OFFICE OF FISCAL ANALYSIS

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April 30, 2025

## CORRECTION

To Fiscal Note on  
sSB-1427, File No. 542

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

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The original fiscal note stated that the bill is anticipated to result in a potential significant cost to school districts. This is incorrect.

The bill 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 eligible for PFMLA. The fiscal impact is dependent on: (1) the number of newly eligible employees whose PFMLA leave exceeds the duration of leave that would have been taken in the absence of PFMLA (i.e., additional coverage); and (2) 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.