



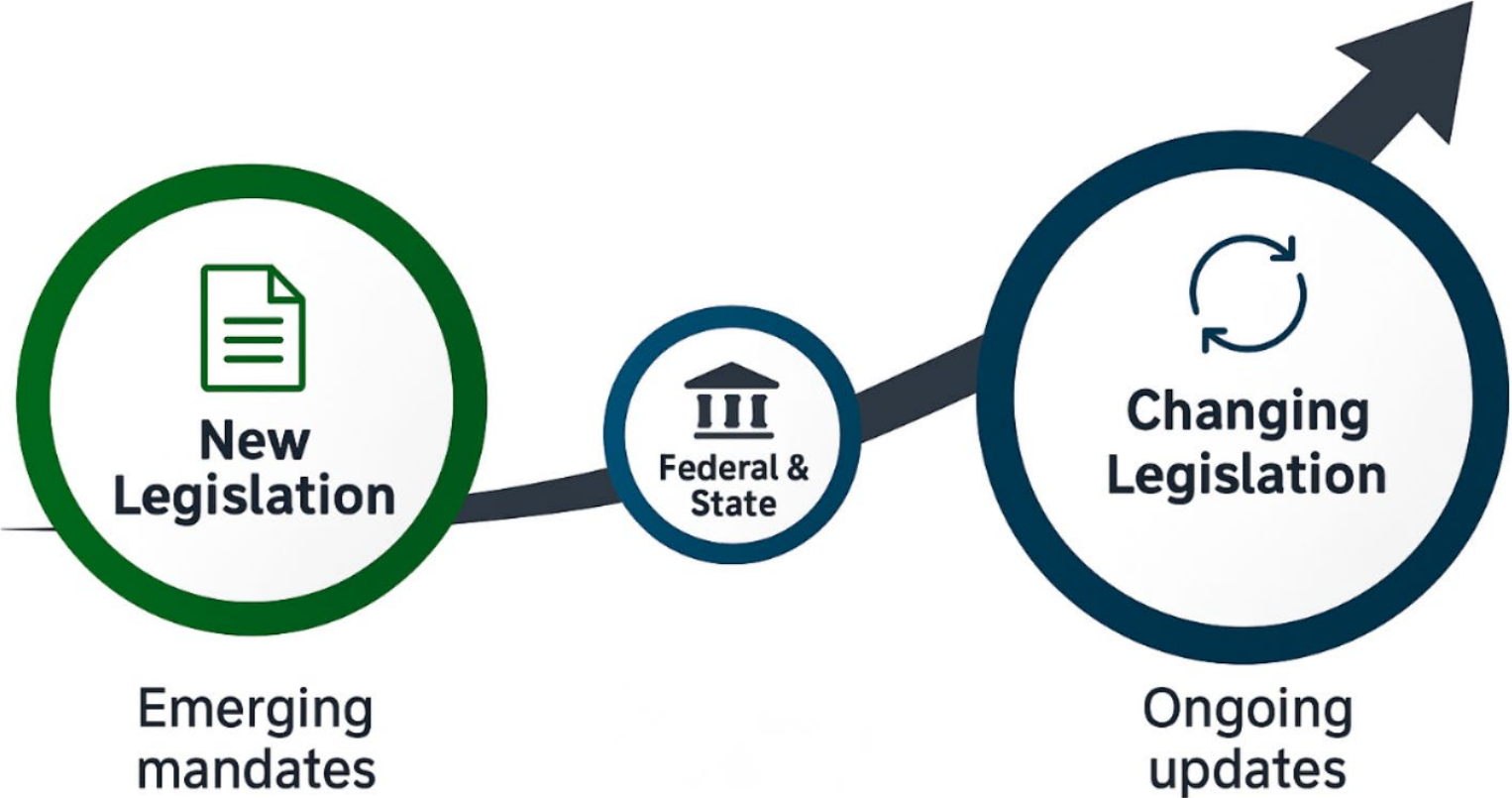
# How to Master Statutory Compliance in Your Organization

**Melanie Payton**

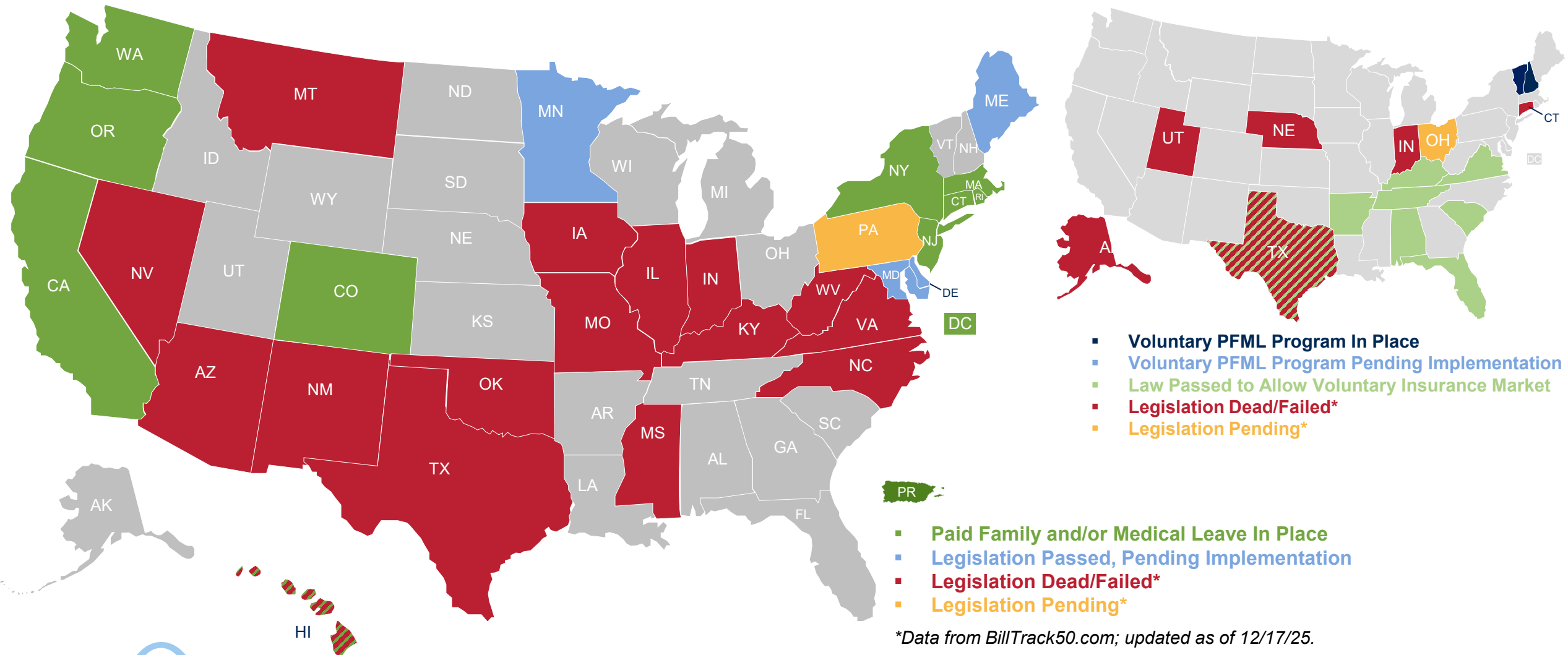
VP, Brown & Brown Strategic Non-Medical Solutions



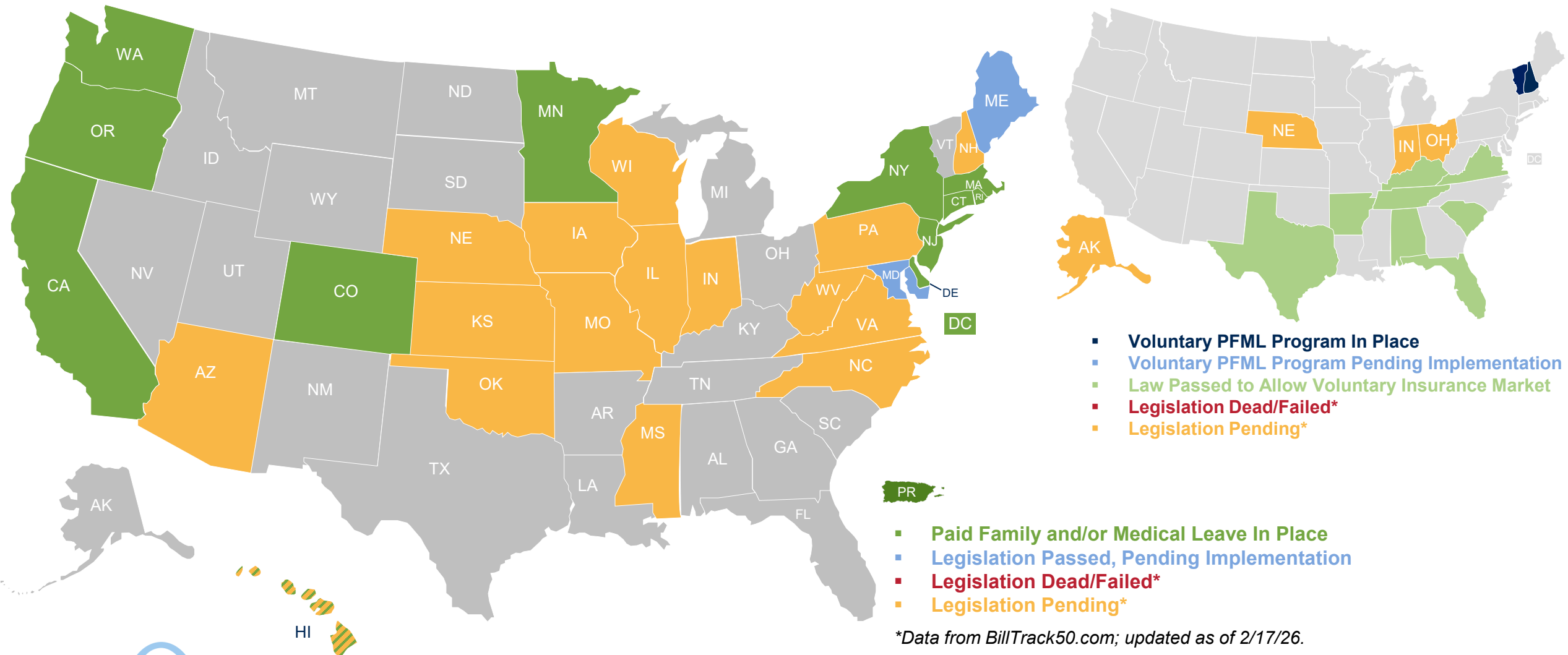
# Mandated Leave Activity Continues to Rise



# Paid Family & Medical Leave Laws – 2025 Landscape



# Paid Family & Medical Leave Laws – 2026 Landscape



# Stakeholders for Change

**1** **Human  
Resources**

**2** **Benefits**

**3** **Payroll**

**4** **Legal**

**5** **Supervisors**

**6** **Employees**

**7** **State**

**8** **Vendors**

# What Can an Employer Do?

- “Dedicated” resource
- Consulting partners
- Vendor partners
- Legal counsel

- Project plans
- Workflows
- Baseline action items



# One Employer's Experience

- Started with questions on PFML programs:
  - Reporting, due dates, overall requirements
  - Who in their organization should own those activities
- Central reference point:
  - Action items
  - Owners
  - Due dates



## Stat and PFML Action Items

State	Category	Plan Year	Tasks	Task Owner	Status	Due Date
CO PFML	State Reporting	2025	Submit Q2 Private Plan Summary Report	Vendor	No Client Action	7/31/2025
<b>ME PFML</b>	<b>State Reporting</b>	<b>2025</b>	<b>Submit Q2 Wage Reporting</b>	<b>Total Rewards</b>	Not Started	7/31/2025
OR PLO	State Reporting	2025	Submit Q2 Wage Reporting	Corp Tax	Not Started	7/31/2025
WA PFML	State Reporting	2025	Submit Q2 Wage Reporting	Corp Tax	Not Started	7/31/2025
<b>MA PFML</b>	<b>State Reporting</b>	2025	<b>Submit 2025 Fiscal Year Annual Reporting</b>	Vendor	No Client Action	8/31/2025
All	2026 Planning	2026	Begin review of 2026 contribution and plan changes	B&B SNS	Not Started	9/1/2025
CO PFML	State Reporting	2025	Submit Q3 Private Plan Summary Report	Vendor	No Client Action	10/31/2025
<b>ME PFML</b>	<b>State Reporting</b>	<b>2025</b>	<b>Submit Q3 Wage Reporting</b>	<b>Total Rewards</b>	Not Started	10/31/2025
OR PLO	State Reporting	2025	Submit Q3 Wage Reporting	Corp Tax	Not Started	10/31/2025
WA PFML	State Reporting	2025	Submit Q3 Wage Reporting	Corp Tax	Not Started	10/31/2025
<b>MN PFML</b>	<b>Employee Notifications</b>	<b>2025</b>	<b>Notify Employees about payroll deductions beginning 1/1/2026</b>	<b>Total Rewards</b>	Not Started	12/1/2025
<b>ME PFML</b>	<b>State Reporting</b>	<b>2025</b>	<b>Submit Q4 Wage Reporting</b>	<b>Total Rewards</b>	Not Started	1/31/2026
OR PLO	State Reporting	2025	Submit Q4 Wage Reporting	Corp Tax	Not Started	1/31/2026
WA PFML	State Reporting	2025	Submit Q4 Wage Reporting	Corp Tax	Not Started	1/31/2026
CO PFML	State Reporting	2025	Submit Q4 Private Plan Summary Report	Vendor	No Client Action	1/31/2026
CT PFML	State Reporting	2025	Provide supplemental paid leave reporting	Vendor	No Client Action	4/1/2026
<b>CT PFML</b>	<b>State Reporting</b>	<b>2025</b>	<b>Submit 2025 Annual Reporting to CT PL Auth</b>	<b>Total Rewards</b>	Not Started	5/1/2026



# Stat & PFML Tracker by State

CALIFORNIA [private plan]						
Activity	Status	Start Date	Due Date	Owner	Client Owner	Notes / Next Steps
<b>State Reporting</b>						
Submit Q1 DE 3D	Not Started	4/1/2026	4/30/2026	Client Name		ADP submits quarterly return to agency
Submit Q2 DE 3D	Not Started	7/1/2026	7/31/2026	Client Name		ADP submits quarterly return to agency
Submit Q3 DE 3D	Not Started	10/1/2026	10/31/2026	Client Name		ADP submits quarterly return to agency
Submit Q4 DE 3D	Not Started	1/1/2027	2/2/2027	Client Name		ADP submits quarterly return to agency
<b>Voluntary Plan Administration</b>						
Submit new/updated annual VP Text Provisions	Not Started	1/1/2026	2/15/2026	Client Name		
Submit Annual Report of Self-Insured VP Transactions (DE 2568V)	Not Started	1/1/2026	2/15/2026	Client Name		bank statements; XX sends to AA
Submit VP Security Review Worksheet (DE 2544SRW)	Not Started	1/1/2026	4/15/2026	Client Name		XX sends to AA
Submit the Administrative Contact Forms (DE2520BV A-C)	Not Started	1/1/2026	6/15/2026	Client Name		YY fills out, CC signs
DE 2520BV-A, Voluntary Plan Third Party Administrator Authorization Form	Not Started	1/1/2026	6/15/2026	Client Name		YY fills out, CC signs
DE 2520BV-B, Voluntary Plan Third-Party Administrator Admin Changes Form	Not Started	1/1/2026	6/15/2026	Client Name		YY fills out, CC signs
DE 2520BV-C, Voluntary Plan Employer Administrative Changes	Not Started	1/1/2026	6/15/2026	Client Name		YY fills out, CC signs
<b>Annual Plan Maintenance</b>						
Confirm Portal Link & Password	Not Started	1/1/2026	12/31/2026	Client Name		MISSING LINK FOR PORTAL
Confirm 2027 annual contribution limits	Not Started	10/1/2026	12/31/2026	B&B	B&B	
Update annual withholding employee contribution amounts/limits, as applicable	Not Started	10/1/2026	12/31/2026	Client Name		When do we need to let them know this by?
Post the Notice to Employees (DE 1858)	Not Started	10/1/2026	12/31/2026	Client Name		Who does this go out to?
<b>COLORADO</b>						
Activity	Status	Start Date	Due Date	Owner	Client Owner	Notes / Next Steps
<b>State Reporting</b>						
Submit Q1 Contribution and Wage Reporting	Not Started	4/1/2026	4/30/2026	Client Name		ADP submits quarterly return to agency
Submit Q2 Contribution and Wage Reporting	Not Started	7/1/2026	7/31/2026	Client Name		ADP submits quarterly return to agency
Submit Q3 Contribution and Wage Reporting	Not Started	10/1/2026	10/31/2026	Client Name		ADP submits quarterly return to agency
Submit Q4 Contribution and Wage Reporting	Not Started	1/1/2027	1/31/2027	Client Name		ADP submits quarterly return to agency
<b>Annual Plan Maintenance</b>						
Confirm Portal Link & Password	Not Started	1/1/2026	12/31/2026	Client Name		Account Creation Complete
Confirm 2027 annual contribution limits	Not Started	10/1/2026	12/31/2026	B&B	B&B	
Confirm payroll updated for withholding employee contributions	Not Started	10/1/2026	12/31/2026	Client Name		Workday updates in system
Post the Required Program Notice	Not Started	10/1/2026	12/31/2026	Client Name		XX sends notice to YY. YY sends to EE's. List of EE's sent to and copy of notice goes to XX
<b>CONNECTICUT</b>						
Activity	Status	Start Date	Due Date	Owner	Client Owner	Notes / Next Steps
<b>State Reporting</b>						



# Building for the Future

Augment resources  
to reflect similar  
content for other  
programs

- Paid Sick Leave (PSL)
- Accommodations under the Americans with Disabilities Act (ADA) and Pregnant Workers Fairness Act (PWFA)
- Bereavement
- Job-protected leave

Monitor for related  
legislation

- One Big Beautiful Bill Act (OBBBA): PFML tax credit
- Internal Revenue Service (IRS): Revenue Ruling (RR) 2025-4 and Notice 2026-06



# Questions?

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