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# Universal Paid Leave Fund

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Table UL0-1

| Description      | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Approved | FY 2024<br>Approved | % Change<br>from<br>FY 2023 |
|------------------|-------------------|-------------------|---------------------|---------------------|-----------------------------|
| OPERATING BUDGET | \$190,786,608     | \$236,499,580     | \$539,053,417       | \$155,524,281       | -71.1                       |
| FTEs             | 0.0               | 0.0               | 0.0                 | 0.0                 | N/A                         |
| CAPITAL BUDGET   | \$0               | \$0               | \$0                 | \$0                 | N/A                         |
| FTEs             | 0.0               | 0.0               | 0.0                 | 0.0                 | N/A                         |

The Universal Paid Leave Fund (UPLF) is used to fund paid family leave (PFL) benefits to eligible employees working in the District and to fund Department of Employment Services (DOES), Office of Paid Family Leave (OPFL) program administrative expenses. The PFL program provides up to 12 weeks of parental leave, 12 weeks of family leave, 12 weeks of medical leave, and two weeks of prenatal leave to eligible individuals. The UPLF is funded by a 0.26 percent payroll tax on District businesses. PFL makes the District a better place to live, work, and do business.

### Summary of Services

UPLF funds PFL benefits and program administrative costs, including Benefits, Tax, Information Technology, Operations, Appeals, and Customer Navigation Center staff; information technology systems development and operations and maintenance; memoranda of understanding with partner agencies; and contracts and grants.

The agency’s FY 2024 approved budget is presented in the following tables:

## FY 2024 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table UL0-2 contains the approved FY 2024 budget by revenue type compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual data.

**Table UL0-2**

(dollars in thousands)

|                                       | Dollars in Thousands |                   |                     |                     |                           |              |  | Full-Time Equivalents |                   |                     |                     |                           |             |
|---------------------------------------|----------------------|-------------------|---------------------|---------------------|---------------------------|--------------|--|-----------------------|-------------------|---------------------|---------------------|---------------------------|-------------|
|                                       | Actual<br>FY 2021    | Actual<br>FY 2022 | Approved<br>FY 2023 | Approved<br>FY 2024 | Change<br>from<br>FY 2023 | %<br>Change* |  | Actual<br>FY 2021     | Actual<br>FY 2022 | Approved<br>FY 2023 | Approved<br>FY 2024 | Change<br>from<br>FY 2023 | %<br>Change |
| <b>Appropriated Fund</b>              |                      |                   |                     |                     |                           |              |  |                       |                   |                     |                     |                           |             |
| <b>ENTERPRISE AND OTHER</b>           |                      |                   |                     |                     |                           |              |  |                       |                   |                     |                     |                           |             |
| Enterprise and Other Funds            | 190,787              | 236,500           | 539,053             | 155,524             | -383,529                  | -71.1        |  | 0.0                   | 0.0               | 0.0                 | 0.0                 | 0.0                       | N/A         |
| <b>TOTAL FOR ENTERPRISE AND OTHER</b> | <b>190,787</b>       | <b>236,500</b>    | <b>539,053</b>      | <b>155,524</b>      | <b>-383,529</b>           | <b>-71.1</b> |  | <b>0.0</b>            | <b>0.0</b>        | <b>0.0</b>          | <b>0.0</b>          | <b>0.0</b>                | <b>N/A</b>  |
| <b>GROSS FUNDS</b>                    | <b>190,787</b>       | <b>236,500</b>    | <b>539,053</b>      | <b>155,524</b>      | <b>-383,529</b>           | <b>-71.1</b> |  | <b>0.0</b>            | <b>0.0</b>        | <b>0.0</b>          | <b>0.0</b>          | <b>0.0</b>                | <b>N/A</b>  |

\*Percent change is based on whole dollars.

**Note:** If applicable, for a breakdown of each Grant (Federal and Private) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2024 Operating Appendices** located on the Office of the Chief Financial Officer’s website.

## FY 2024 Approved Operating Budget, by Comptroller Source Group

Table UL0-3 contains the approved FY 2024 budget at the Comptroller Source Group (object class) level compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual expenditures.

**Table UL0-3**

(dollars in thousands)

|  | Actual<br>FY 2021 | Actual<br>FY 2022 | Approved<br>FY 2023 | Approved<br>FY 2024 | Change<br>from<br>FY 2023 | Percentage<br>Change* |
|--|-------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------|
| <b>Comptroller Source Group</b>            |                   |                   |                     |                     |                           |                       |
| 50 - Subsidies and Transfers               | 190,787           | 236,500           | 539,053             | 155,524             | -383,529                  | -71.1                 |
| <b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b> | <b>190,787</b>    | <b>236,500</b>    | <b>539,053</b>      | <b>155,524</b>      | <b>-383,529</b>           | <b>-71.1</b>          |
| <b>GROSS FUNDS</b>                         | <b>190,787</b>    | <b>236,500</b>    | <b>539,053</b>      | <b>155,524</b>      | <b>-383,529</b>           | <b>-71.1</b>          |

\*Percent change is based on whole dollars.

## FY 2024 Approved Operating Budget and FTEs, by Division/Program and Activity

Table UL0-4 contains the approved FY 2024 budget by division/program and activity compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

**Table UL0-4**

(dollars in thousands)

| Division/Program and Activity               | Dollars in Thousands |                   |                     |                     |                           | Full-Time Equivalents |                   |                     |                     |                           |
|---|----------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------|-------------------|---------------------|---------------------|---------------------------|
|   | Actual<br>FY 2021    | Actual<br>FY 2022 | Approved<br>FY 2023 | Approved<br>FY 2024 | Change<br>from<br>FY 2023 | Actual<br>FY 2021     | Actual<br>FY 2022 | Approved<br>FY 2023 | Approved<br>FY 2024 | Change<br>from<br>FY 2023 |
| <b>(1000) UNIVERSAL PAID LEAVE</b>          |                      |                   |                     |                     |                           |                       |                   |                     |                     |                           |
| (6000) Universal Paid Family Leave Fund     | 190,787              | 236,500           | 539,053             | 155,524             | -383,529                  | 0.0                   | 0.0               | 0.0                 | 0.0                 | 0.0                       |
| <b>SUBTOTAL (1000) UNIVERSAL PAID LEAVE</b> | <b>190,787</b>       | <b>236,500</b>    | <b>539,053</b>      | <b>155,524</b>      | <b>-383,529</b>           | <b>0.0</b>            | <b>0.0</b>        | <b>0.0</b>          | <b>0.0</b>          | <b>0.0</b>                |
| <b>TOTAL APPROVED OPERATING BUDGET</b>      | <b>190,787</b>       | <b>236,500</b>    | <b>539,053</b>      | <b>155,524</b>      | <b>-383,529</b>           | <b>0.0</b>            | <b>0.0</b>        | <b>0.0</b>          | <b>0.0</b>          | <b>0.0</b>                |

(Change is calculated by whole numbers and numbers may not add up due to rounding)

**Note:** For more detailed information regarding the approved funding for the activities within this agency’s programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2024 Operating Appendices** located on the Office of the Chief Financial Officer’s website. “No Activity Assigned” indicates budget or actuals that are recorded at the division/program level.

### Program Description

The Universal Paid Leave Fund operates through the following program:

**Universal Paid Leave Fund** – provides funds to pay PFL benefits and fund program administrative costs.

### Program Structure Change

The Universal Paid Leave Fund has no program structure changes in the FY 2024 approved budget.

## FY 2023 Approved Budget to FY 2024 Approved Budget, by Revenue Type

Table UL0-5 itemizes the changes by revenue type between the FY 2023 approved budget and the FY 2024 approved budget. For a more comprehensive explanation of changes, please see the FY 2024 Approved Budget Changes section, which follows the table.

**Table UL0-5**

(dollars in thousands)

| DESCRIPTION   | DIVISION/PROGRAM     | BUDGET         | FTE        |
|---|----------------------|----------------|------------|
| <b>ENTERPRISE AND OTHER FUNDS: FY 2023 Approved Budget and FTE</b>    |                      | <b>539,053</b> | <b>0.0</b> |
| Decrease: To align budget with projected revenues                     | Universal Paid Leave | -383,529       | 0.0        |
| <b>ENTERPRISE AND OTHER FUNDS: FY 2024 Mayor’s Proposed Budget</b>    |                      | <b>155,524</b> | <b>0.0</b> |
| No Change   |                      | 0              | 0.0        |
| <b>ENTERPRISE AND OTHER FUNDS: FY 2024 District’s Approved Budget</b> |                      | <b>155,524</b> | <b>0.0</b> |
| <b>GROSS FOR UL0 - UNIVERSAL PAID LEAVE FUND</b>                      |                      | <b>155,524</b> | <b>0.0</b> |

(Change is calculated by whole numbers and numbers may not add up due to rounding)

**Note:** For more detailed information regarding the approved funding for interagency projects funded within this agency, please see Appendix J, FY 2024 Interagency Budgets, in the Executive Summary budget volume.

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## FY 2024 Approved Operating Budget Changes

Table UL0-6 contains the approved FY 2024 budget by fund compared to the FY 2023 approved budget.

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**Table UL0-6**

| <b>Appropriated Fund</b>   | <b>FY 2023<br/>Approved</b> | <b>FY 2024<br/>Approved</b> | <b>% Change<br/>from<br/>FY 2023</b> |
|----------------------------|-----------------------------|-----------------------------|--------------------------------------|
| Enterprise and Other Funds | \$539,053,417               | \$155,524,281               | -71.1                                |
| <b>GROSS FUNDS</b>         | <b>\$539,053,417</b>        | <b>\$155,524,281</b>        | <b>-71.1</b>                         |

### Mayor's Proposed Budget

**Decrease:** The Universal Paid Leave Fund's proposed budget includes a decrease of \$383,529,135 in Enterprise and Other Funds to reflect a reduction in anticipated expenditures in the Universal Paid Leave program due to the decrease in the payroll tax rate assessed on District businesses to Paid Family Leave (PFL).

### District's Approved Budget

**No Change:** The Universal Paid Leave Fund's budget proposal reflects no change from the Mayor's proposed budget to the District's approved budget.