
Universal Paid Leave Fund

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Table UL0-1

Description	FY 2022	FY 2023	FY 2024	FY 2025	% Change
	Actual	Actual	Approved	Proposed	from FY 2024
OPERATING BUDGET	\$236,499,580	\$529,043,875	\$155,524,281	\$137,800,000	-11.4
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 2025 proposed budget is presented in the following tables:

FY 2025 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table UL0-2 contains the proposed FY 2025 budget by revenue type compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual data.

Table UL0-2

(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	% Change*	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	% Change
Appropriated Fund												
ENTERPRISE AND OTHER												
Enterprise and Other Fund												
-UPLFS	236,500	529,044	155,524	137,800	-17,724	-11.4	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR ENTERPRISE AND OTHER	236,500	529,044	155,524	137,800	-17,724	-11.4	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	236,500	529,044	155,524	137,800	-17,724	-11.4	0.0	0.0	0.0	0.0	0.0	N/A

*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 2025 Operating Appendices** located on the Office of the Chief Financial Officer’s website.

FY 2025 Proposed Operating Budget, by Account Group

Table UL0-3 contains the proposed FY 2025 budget at the Account Group level compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual expenditures.

Table UL0-3

(dollars in thousands)

Account Group	Actual	Actual	Approved	Proposed	Change	Percentage
	FY 2022	FY 2023	FY 2024	FY 2025	from FY 2024	Change*
714100C - Government Subsidies and Grants	236,500	529,044	155,524	137,800	-17,724	-11.4
SUBTOTAL NONPERSONNEL SERVICES (NPS)	236,500	529,044	155,524	137,800	-17,724	-11.4
GROSS FUNDS	236,500	529,044	155,524	137,800	-17,724	-11.4

*Percent change is based on whole dollars.

FY 2025 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table UL0-4 contains the proposed FY 2025 budget by division/program and activity compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 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 FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024
(GO0075) UNIVERSAL PAID LEAVE										
(O07501) PFL Administration	0	0	24,284	27,500	3,216	0.0	0.0	0.0	0.0	0.0
(O07502) PFL Benefits	65,037	107,644	131,240	110,300	-20,940	0.0	0.0	0.0	0.0	0.0
(O07503) PFL Tax	171,462	16,708	0	0	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (GO0075)										
UNIVERSAL PAID LEAVE	236,500	124,351	155,524	137,800	-17,724	0.0	0.0	0.0	0.0	0.0
(PRG000) NO PROGRAM										
(PRG001) No Program	0	404,692	0	0	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (PRG000) NO PROGRAM	0	404,692	0	0	0	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	236,500	529,044	155,524	137,800	-17,724	0.0	0.0	0.0	0.0	0.0

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

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity**. For detailed information on this agency's Cost Center structure as reflected in the District's Chart of Accounts, please see **Schedule 30-CC FY 2025 Proposed Operating Budget and FTEs, by Division/Office**. Additional information on this agency's interagency agreements can be found in **Appendix H**. All schedules can be found in the FY 2025 Operating Appendices, Volume 6 located on the Office of the Chief Financial Officer's website.

Program Description

The Universal Paid Leave Fund operates through the following program:

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

This program has the following 2 activities:

- **Paid Family Leave Administration** - pays for paid family leave benefits; and
- **Paid Family Leave Benefits** - pays for paid family leave administrative costs.

Program Structure Change

The Universal Paid Leave Fund has no program structure changes in the FY 2025 proposed budget.

FY 2024 Approved Budget to FY 2025 Proposed Budget, by Revenue Type

Table UL0-5 itemizes the changes by revenue type between the FY 2024 approved budget and the FY 2025 proposed budget. For a more comprehensive explanation of changes, please see the FY 2025 Proposed Budget Changes section, which follows the table.

Table UL0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
ENTERPRISE AND OTHER FUND -UPLFS: FY 2024 Approved Budget and FTE		155,524	0.0
Decrease: To align the budget with projected revenues	Universal Paid Leave	-17,724	0.0
ENTERPRISE AND OTHER FUND -UPLFS: FY 2025 Mayor's Proposed Budget		137,800	0.0
GROSS FOR UL0 - UNIVERSAL PAID LEAVE FUND		137,800	0.0

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

Note: For more detailed information regarding the proposed funding for interagency projects funded within this agency, please see Appendix J, FY 2025 Interagency Budgets, in the Executive Summary budget volume.

FY 2025 Proposed Operating Budget Changes

Table UL0-6 contains the proposed FY 2025 budget by fund compared to the FY 2024 approved budget.

Table UL0-6

Appropriated Fund	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
Enterprise and Other Fund - UPLFS	\$155,524,281	\$137,800,000	-11.4
GROSS FUNDS	\$155,524,281	\$137,800,000	-11.4

Mayor's Proposed Budget

Decrease: The Universal Paid Leave Fund's proposed budget includes a decrease of \$17,724,281 in Enterprise and Other Funds and the Universal Paid Leave program to reflect a reduction in projected revenues. The projected reduction in revenues is primarily the result of a decrease of the payroll tax rate assessed on District businesses for Paid Family Leave.