
Universal Paid Leave Fund

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Table UL0-1

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Approved	% Change from FY 2025
OPERATING BUDGET	\$529,043,875	\$157,355,175	\$137,800,000	\$139,758,882	1.4
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 0.75 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 2026 approved budget is presented in the following tables:

FY 2026 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table UL0-2 contains the approved FY 2026 budget and approved Full-Time Equivalents by revenue type compared to the FY 2025 approved budget. It also provides FY 2023 and FY 2024 actual data.

Table UL0-2

(dollars in thousands)

	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2023	Actual FY 2024	Approved FY 2025	Approved FY 2026	Change from FY 2025	% Change*	Actual FY 2023	Actual FY 2024	Approved FY 2025	Approved FY 2026	Change from FY 2025	% Change	
Appropriated Fund													
ENTERPRISE AND OTHER													
Enterprise and Other Funds -UPLF	529,044	157,355	137,800	139,759	1,959	1.4	0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR ENTERPRISE AND OTHER	529,044	157,355	137,800	139,759	1,959	1.4	0.0	0.0	0.0	0.0	0.0	N/A	
GROSS FUNDS	529,044	157,355	137,800	139,759	1,959	1.4	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 2026 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2026 Approved Operating Budget, by Account Group

Table UL0-3 contains the approved FY 2026 budget at the Account Group level compared to the FY 2025 approved budget. It also provides FY 2023 and FY 2024 actual expenditures.

Table UL0-3

(dollars in thousands)

Account Group	Actual FY 2023	Actual FY 2024	Approved FY 2025	Approved FY 2026	Change from FY 2025	Percentage Change*
714100C - Government Subsidies and Grants	107,644	131,640	137,800	139,759	1,959	1.4
714120C - Fund Transfers	421,400	25,716	0	0	0	N/A
SUBTOTAL NONPERSONNEL SERVICES (NPS)	529,044	157,355	137,800	139,759	1,959	1.4
GROSS FUNDS	529,044	157,355	137,800	139,759	1,959	1.4

*Percent change is based on whole dollars.

FY 2026 Approved Operating Budget and FTEs, by Division/Program and Activity

Table UL0-4 contains the approved FY 2026 budget by division/program and activity compared to the FY 2025 approved budget. It also provides FY 2023 and FY 2024 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 2023	Actual FY 2024	Approved FY 2025	Approved FY 2026	Change from FY 2025	Actual FY 2023	Actual FY 2024	Approved FY 2025	Approved FY 2026	Change from FY 2025
(GO0075) UNIVERSAL PAID LEAVE										
(O07501) PFL Administration	0	0	27,500	21,672	-5,828	0.0	0.0	0.0	0.0	0.0
(O07502) PFL Benefits	107,644	131,640	110,300	118,086	7,786	0.0	0.0	0.0	0.0	0.0
(O07503) PFL Tax	16,708	20,446	0	0	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (GO0075) UNIVERSAL PAID LEAVE	124,351	152,085	137,800	139,759	1,959	0.0	0.0	0.0	0.0	0.0
(PRG000) NO PROGRAM										
(PRG001) No Program	404,692	5,270	0	0	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (PRG000) NO PROGRAM	404,692	5,270	0	0	0	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	529,044	157,355	137,800	139,759	1,959	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 approved 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 2026 Approved Operating Budget and FTEs, by Division/Office**. The schedules can be found in the **FY 2026 Operating Appendices** located on the Office of the Chief Financial Officer's website. Additional information on this agency's interagency agreements can be found in **Appendix H** in the **Executive Summary, Volume 1**.

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 2026 approved budget.

FY 2025 Approved Budget to FY 2026 Approved Budget, by Revenue Type

Table UL0-5 itemizes the changes by revenue type between the FY 2025 approved budget and the FY 2026 approved budget. For a more comprehensive explanation of changes, please see the FY 2026 Approved Budget Changes section, which follows the table.

Table UL0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
ENTERPRISE AND OTHER FUNDS -UPLF: FY 2025 Approved Budget and FTE		137,800	0.0
Increase: To align the budget with projected revenues	Universal Paid Leave	1,959	0.0
ENTERPRISE AND OTHER FUNDS -UPLF: FY 2026 Mayor's Proposed Budget		139,759	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS -UPLF: FY 2026 District's Approved Budget		139,759	0.0
GROSS FOR UL0 - UNIVERSAL PAID LEAVE FUND		139,759	0.0

(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 H, FY 2026 Interagency Budgets, of the Executive Summary, Volume 1** located on the OCFO's website.

FY 2026 Approved Operating Budget Changes

Table UL0-6 contains the approved FY 2026 budget by fund compared to the FY 2025 approved budget.

Table UL0-6

Appropriated Fund	FY 2025 Approved	FY 2026 Approved	% Change from FY 2025
Enterprise and Other Funds -UPLF	\$137,800,000	\$139,758,882	1.4
GROSS FUNDS	\$137,800,000	\$139,758,882	1.4

Mayor's Proposed Budget

Increase: The Universal Paid Leave Fund's proposed budget includes an increase of \$1,958,882 in Enterprise and Other Funds to align the budget with projected revenues for the Universal Paid Leave program.

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.