



# Impact of Paid Family and Medical Leave in Washington

## An Analysis of the Washington Paid Family and Medical Leave Program

Created with ATTIS

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In this brief, we present estimates of benefits, costs, interactions with other means-tested programs, and impact on poverty for Washington's **Paid Family and Medical Leave (PFML) Program** as part of the Department of Labor (DOL) Women's Bureau study, "Understanding Equity in Paid Leave through Microsimulation."<sup>1</sup> Using an enhanced version of the Department of Labor's Worker Paid Leave Usage Simulation (Worker PLUS) model, in concert with the Urban Institute's Analysis of Taxes, Transfers and Income Security (ATTIS) model,<sup>2</sup> we examine the following questions:

- How much would workers have received in benefits, and how would they have been distributed by demographic group and benefit type under the Washington PFML program?

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<sup>1</sup> For more information on the "Understanding Equity in Paid Leave through Microsimulation" study and to access related reports and resources, please see "Understanding Equity in Paid Leave through Microsimulation Analysis," Women's Bureau, U.S. Department of Labor, accessed September 18, 2024, <https://www.dol.gov/agencies/wb/Understanding-Equity-in-Paid-Leave-Microsimulation-Analysis>.

<sup>2</sup> For more information on Worker PLUS, see "Microsimulation Model on Worker Leave," Office of the Assistant Secretary for Policy, U.S. Department of Labor, accessed September 18, 2024, <https://www.dol.gov/agencies/oasp/evaluation/completedstudies/Microsimulation-Model-on-Worker-Leave>.

For more information on ATTIS, see "ATTIS Microsimulation Model," Urban Institute, accessed September 18, 2024, <https://www.urban.org/research-methods/attis-microsimulation-model>.

- Would benefits under the Washington PFML program have reduced poverty overall and for families who took benefits? By how much? How would taxes and participation in other safety net programs have been affected?

To answer these questions, we simulate the impact of the Washington PFML program as if it had been operational in 2018, the most recent year for which we have data and modeling capabilities in Worker PLUS and ATTIS. We find the following:

- In 2018, Washington's PFML program would have provided 3 million workers with access to paid family and medical leave, covering 74 percent of the workforce. An estimated 5.9 percent of eligible workers would have taken a covered leave that year.
- Workers would have received an average weekly benefit of \$644 and the average duration of paid leave would have been approximately 8.3 weeks. About 36 percent of all leaves would be for own medical leave, 51 percent for maternity or bonding leave, and 13 percent for family caregiving leave.
- The program would have reduced the poverty rate among families receiving benefits in Washington by nearly 9 percent under the Supplemental Poverty Measure (SPM). In addition, the PFML program would have reduced the SPM poverty gap—the additional resources needed to lift all poor families up to the poverty threshold—by 26 percent among families who receiving benefits. The reduction in the poverty rate and poverty gap among families who receive benefits shows that the program would have reduced the number of people in poverty and the depth of poverty experienced by families.
- Participation in means-tested programs would have fallen, resulting in a combined reduction in benefits of \$47 million.

In the following sections, we provide background on PFML programs in the United States, followed by a description of the Washington program. Next, we show results from our analysis on access and cost of benefits by worker characteristics and the impact of the Washington PFML program on poverty.

## Background

Currently, Washington, along with 12 other states and the District of Columbia, has enacted PFML programs. No federal program providing PFML benefits exists but current state programs build on the federal law guaranteeing job-protected unpaid leave to a little over half of U.S. workers known as the

Family and Medical Leave Act (FMLA) of 1993.<sup>3</sup> The FMLA provides workers up to 12 weeks away from their jobs to care for a seriously ill or injured parent, spouse, or child; to address their own serious health issue; or to care for a newborn, newly adopted, or newly placed foster child. It also provides two types of military caregiving leave that guarantees up to 26 weeks to care for a wounded service member by a parent, child, spouse, or next of kin, and up to 12 weeks for circumstances related to the deployment of a parent, spouse, or child. State PFML programs provide workers with a benefit that replaces a share of their prior wages while they are on leave. Although the details of state programs vary, at a minimum, all states cover the first three FMLA reasons for leave and are financed by payroll tax contributions from employers, employees, or a combination of both.<sup>4</sup>

## Washington Paid Family and Medical Leave Program

Washington's PFML program was signed into law on July 5, 2017, and took effect on October 19, 2017. Employers and employees began paying into the benefits fund in January 2019 and benefits began being paid out in January 2020. The bill was subsequently amended and expanded through S.B. 5649,<sup>5</sup> effective June 9, 2022. Washington's PFML program was the first state paid leave program that did not expand on an existing state temporary disability insurance program.

Washington's PFML program is administered by the Employment Security Department.<sup>6</sup> Employers and employees contribute to the state paid leave fund. For 2024, employers are expected to contribute 0.21 percent of taxable payroll to fund the medical leave fund but do not make contributions for family leave (table 1). Employees, contribute 0.53 percent of taxable payroll, which fully funds all paid family leave benefits and a portion of medical leave.<sup>7</sup> Contributions are made on earned income up to the Social Security taxable wage base, set at \$168,600 in 2024.<sup>8</sup> Moreover, Washington exempts

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<sup>3</sup> "The Family and Medical Leave Act of 1993," U.S. Department of Labor, Wage and Hour Division, February 5, 1993, <https://www.dol.gov/agencies/whd/laws-and-regulations/laws/fmla>.

<sup>4</sup> Vicki Shabo, "Explainer: Paid Leave Benefits and Funding in the United States," *New America* (blog), May 3, 2024, <https://www.newamerica.org/better-life-lab/briefs/explainer-paid-leave-benefits-and-funding-in-the-united-states/>.

<sup>5</sup> Paid Family and Medical Leave Act—Modification, S.B. 5649, 67th Leg. (WA 2022).

<sup>6</sup> Paid Family and Medical Leave Act, S.B. 5975, 65th Leg., 3rd Special Sess. § 2(3) (WA 2017).

<sup>7</sup> The contribution rate will vary year to year, at the discretion of the department.

"Updates: 2024 Paid Family & Medical Leave Premiums," Washington Employment Security Department, accessed March 12, 2024, <https://paidleave.wa.gov/updates/>.

<sup>8</sup> "Updates: 2024 Paid Family & Medical Leave Premiums," Washington Employment Security Department. Paid Family and Medical Leave Act, S.B. 5975, 65th Leg., 3rd Special Sess. § 8(4) (WA 2017).

businesses with fewer than 50 employees from contributing to the fund and also offers grants to small businesses with 150 or fewer employees to help ease the financial burden of the PFML program.<sup>9</sup> Employees of small businesses are still covered even when the employer is not required to make payroll tax contributions.

**TABLE 1**  
**Washington Paid Family and Medical Leave Program Elements**

<b>Program element</b>	<b>Summarized policy</b>
Inception	S.B. 5975, which created a state PFML program, was signed into law on July 5, 2017, and became effective October 19, 2017. The bill was subsequently amended by S.B. 5649, effective June 9, 2022. Additional legislative changes are outlined in Washington's 2023 paid leave annual report. <sup>a</sup>
Lead agency	Employment Security Department
Funding	Employer: 0.21% (only contributes to medical leave fund) Employee: 0.53% (for both medical and family leave funds)
Wage base	Earnings are taxable up to the Social Security maximum taxable earnings
Implementation timing	Benefits began in January 2020
Duration (weeks of leave)	12 weeks per reason, 16 weeks combined, and up to 18 weeks if a worker experiences a pregnancy-related medical condition <sup>b</sup>
Purposes	Caring for one's own serious health condition that prevents them from working, caring for a family member with a serious health condition, bonding with a new baby or child in your family, and spending time with a family member who is about to be deployed overseas or is returning from overseas deployment
Wage replacement	90% of the individual's average weekly earnings to the extent that such earnings do not exceed 50% of the State Average Weekly Wage (SAWW), plus 50% for earnings greater than 50 percent of the SAWW
Maximum benefits	90% of the SAWW
Job protection	There is not more job protection than guaranteed through the Family and Medical Leave Act and the Washington Family and Medical Leave Act. Leave for pregnancy disability is protected for six weeks for individuals at employers with eight or more employees.
Waiting period	There is a seven-day waiting period of family care and own serious health condition and a one-day waiting period for bonding leave

<sup>9</sup> "Small Businesses: Your Role and How You Benefit," Washington Employment Security Department, accessed March 12, 2024, <https://paidleave.wa.gov/small-businesses/paid-family-leave>.

Paid Family and Medical Leave Act, S.B. 5975, 65<sup>th</sup> Leg., 3<sup>rd</sup> Special Sess. § 8(5)(a-b) (WA 2017).

Paid Family and Medical Leave Act, S.B. 5975, 65<sup>th</sup> Leg., 3<sup>rd</sup> Special Sess. § 84 (WA 2017).

Intermittent leave	Intermittent leave is allowed in separate blocks of time due to a single qualifying reason.
Eligibility	The employee must have worked a minimum of 820 hours (about 16 hours a week) in Washington during the first four of the last five completed calendar quarters; if self-employed, the worker must have earned at least \$12,906 in the last year (2024). Exemptions include federal employees, tribal employees and certain employees under collective bargaining agreements (time-limited duration for this exemption)
Coverage	Full- and part-time employees are eligible if they have met the eligibility requirements. Self-employed individuals may opt into the program.
Family definition	"Family" includes a child, parent, spouse, domestic partner, grandchild, grandparent, sibling, any person who regularly resides in the employee's home, and any other individual whose close association with the employee is the equivalent of an immediate family relationship.

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**Source:** Senate Bill Report SB 5975. 2024. Washington Senate Committee on Housing. (<https://lawfilesexternal.wa.gov/biennium/2023-24/Pdf/Bill%20Reports/Senate/5975%20SBA%20HSG%2024.pdf>) and 2024 Paid Family & Medical Leave Premiums. 2024. Washington State Employment Security Department. (<https://paidleave.wa.gov/updates/>).

<sup>a</sup> "2022 Paid Family & Medical Leave Annual Report." 2023. Washington State Employment Security Department. <https://media.esd.wa.gov/esdwa/Default/ESDWAGOV/newsroom/Legislative-resources/2023-Annual-Report-Paid-Family-and-Medical-Leave.pdf>.

<sup>b</sup> The standard leave time allowed is 12 weeks for family leave and 12 weeks for personal medical leave. Family leave is allowed for 14 weeks if an employee experiences a pregnancy-related serious health condition that results in incapacity. No more than 16 weeks total/year is allowed for the combination of one's own serious health condition and family leave, though 18 weeks is allowed if the employee has a pregnancy-related health condition. One week is allowable for bereavement leave starting from the death of an employee's child if the employee would have qualified for medical leave or family.

To qualify for PFML, employees must have satisfied the following criteria:

- Workers employed by someone else must have worked a minimum of 820 hours (about 16 hours per week) in Washington during the first four of the last five calendar quarters,<sup>10</sup> or
- Self-employed workers must have worked a minimum of 820 hours (about 16 hours per week) in Washington during the first four of the last five calendar quarters and opted to participate in the program.<sup>11</sup>

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<sup>10</sup> "How Paid Leave works," Washington Employment Security Department, accessed March 12, 2024, <https://paidleave.wa.gov/howpaid-leave-works/>.

Paid Family and Medical Leave Act, S.B. 5975, 65th Leg., 3rd Special Sess. § 3 (WA 2017).

<sup>11</sup> "Self-employed: Electing Coverage," Washington Employment Security Department, accessed September 30, 2024, <https://paidleave.wa.gov/elective-coverage/>.

PFML is allowed for any of the following reasons: care for one's own serious health condition that prevents them from working, including leave during pregnancy; care for a family member with a serious health condition; bonding with a new baby or child; or time spent with a family member who is about to be deployed overseas or is returning from deployment.<sup>12</sup> The benefit replaces 90 percent of average weekly earnings up to 50 percent of the state average weekly wage (SAWW)<sup>13</sup> plus 50 percent of earnings over 50 percent of the SAWW.<sup>14</sup> The total benefit amount may not exceed 90 percent of the SAWW, so the maximum 2024 benefit is \$1,456 per week.<sup>15</sup>

Covered workers are generally eligible for 12 weeks of leave for any one type of leave.<sup>16</sup> However, family leave is allowed for 14 weeks if a leave taker experiences pregnancy-related health conditions that result in incapacity.<sup>17</sup> No more than 16 total weeks of leave is allowed each year for the combination of one's own serious health condition and family leave, though 18 weeks of leave may be allowed for the combination of one's serious health condition and family leave, if experiencing a serious pregnancy-related health condition.<sup>18</sup> One week is allowable for bereavement leave following the death of an employee's child if the employee would have otherwise qualified for medical leave or family leave. Intermittent leave is permissible for a single qualifying reason.<sup>19</sup>

Caregiving leave is allowed to care for a child, spouse or domestic partner, grandparent, grandchild, sibling, or any person who lives in the home with the covered individual or has a relationship with the covered individual that creates an expectation the covered individual will care for them.<sup>20</sup> However,

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<sup>12</sup> Paid Family and Medical Leave Act, S.B. 5975, 65<sup>th</sup> Leg., 3rd Special Sess. § 1 (WA 2017).

Paid Family and Medical Leave Act, S.B. 5975, 65<sup>th</sup> Leg., 3rd Special Sess. § 2(9)(a-c) (WA 2017).

Paid Family and Medical Leave Act, S.B. 5975, 65<sup>th</sup> Leg., 3rd Special Sess. § 2(14) (WA 2017).

<sup>13</sup> Paid Family and Medical Leave Act, S.B. 5975, 65<sup>th</sup> Leg., 3rd Special Sess. § 6(4)(a) (WA 2017).

<sup>14</sup> Paid Family and Medical Leave Act, S.B. 5975, 65<sup>th</sup> Leg., 3rd Special Sess. § 6(4)(b)(i-ii) (WA 2017).

<sup>15</sup> Paid Family and Medical Leave Act, S.B. 5975, 65<sup>th</sup> Leg., 3rd Special Sess. § 5(a) (WA 2017).

"How Much Money Will I Receive?" Washington Employment Security Department, accessed March 12, 2024, <https://paidleave.wa.gov/question/how-much-money-will-i-receive/>.

<sup>16</sup> Paid Family and Medical Leave Act, S.B. 5975, 65<sup>th</sup> Leg., 3rd Special Sess. § 6(3)(a-c) (WA 2017).

<sup>17</sup> Paid Family and Medical Leave Act, S.B. 5975, 65<sup>th</sup> Leg., 3rd Special Sess. § 6(3)(b) (WA 2017).

<sup>18</sup> One week is allowable for bereavement leave starting from the death of an employee's child if the employee would have qualified for medical leave or family leave for the new child but for the child's death.

Paid Family and Medical Leave Act, S.B. 5975, 65<sup>th</sup> Leg., 3rd Special Sess. § 6(3)(c) (WA 2017).

<sup>19</sup> Paid Family and Medical Leave Act, S.B. 5975, 65<sup>th</sup> Leg., 3rd Special Sess. § 90(6) (WA 2017).

<sup>20</sup> Paid Family and Medical Leave Act – MODIFICATION, S.B. 5649, 67<sup>th</sup> Leg., 1st Sess. § 1(11) (WA 2022).

employees applying for paid leave may be expected to wait seven days before being granted leave for family care or one's own serious health condition and one day before taking bonding leave with a new child.<sup>21</sup>

The Family and Medical Leave Act (FMLA) provides the framework for PFML's job protections. Eligibility under both laws is similar, therefore if an employee has been at their current workplace for at least 12 months and worked at least 1,250 hours (about 24 hours per week), and their employer has more than 50 employees, then they are guaranteed job protections under the both the FMLA and PFML.<sup>22</sup> Leave for pregnancy disability is also protected for six weeks for individuals in firms with eight or more employees.<sup>23</sup>

## Methods

To examine Washington's PFML program, we used two linked microsimulation models: DOL's Worker PLUS model and Urban Institute's ATTIS model. The linked approach allows us to estimate the distributional impact of PFML on means-tested program eligibility and enrollment, and on the SPM poverty rate and poverty gap. These estimates account for each means-tested programs' rules for treating paid family leave benefits and the shifts in employment and earnings as workers change work behaviors in response to newly available paid leave benefits. Both ATTIS and Worker PLUS use data from the 2018 American Community Survey and the simulations estimate the impact of Washington's PFML plan using 2024 thresholds indexed to 2018. For additional details on our methods and assumptions, please see appendix A in *Understanding Equity in Paid Leave through Microsimulation: National Report* (Boyens, Smith et al. 2024) and the brief "Paid Family and Medical Leave, Means-tested Benefits and Taxes: How State Paid Leave Benefits Affect Workers' Taxes, Eligibility and Benefits" (Boyens, Hueston et al. 2024).

## Results

Tables 2 through 19 present results from the Worker PLUS model. Tables 20 through 23 present results from the ATTIS model. Table 2 shows the following:

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<sup>21</sup> Paid Family and Medical Leave Act, S.B. 5975, 65th Leg., 3rd Special Sess. § 6(1) (WA 2017).

<sup>22</sup> "How Paid Leave Works," Washington Employment Security Department, accessed March 12, 2024, <https://paidleave.wa.gov/how-paid-leave-works/>.

Paid Family and Medical Leave Act, S.B. 5975, 65th Leg., 3rd Special Sess. § 31(6)(a) (WA 2017).

<sup>23</sup> Paid Family and Medical Leave Act, S.B. 5975, 65th Leg., 3rd Special Sess. § 31 (WA 2017).

- Nearly 3 million Washington workers would have been eligible for paid leave under the state program.
- 174,000 workers (5.9 percent of eligible workers) would have taken 205,000 family and medical leaves and claimed benefits.
- About half of all leaves would have been for maternity and bonding and the remainder for workers' own medical leave or to care for a family member with a serious health condition.
- Benefits would have been paid for an average of 8.3 weeks.

TABLE 2

**Simulated Annual Coverage and Usage of Leave under the Washington State Paid Family and Medical Leave Plan**

<b>Annual coverage and usage</b>	<b>Number</b>
Number of people with positive earnings (thousands) <sup>a</sup>	4,003
Number of people with taxable earnings (thousands) <sup>b</sup>	3,436
Number of people eligible for paid leave (thousands) <sup>c</sup>	2,971
Number of people receiving a benefit (thousands)	174
Percent of workers eligible for PFML benefits in 2018 (%)	74
Percent of eligible workers receiving benefits in 2018 (%)	5.9
Number of medical leaves taken (thousands)	74
Number of maternity and bonding leaves taken (thousands)	104
Number of family care leaves taken (thousands)	27
Number of total leaves taken (thousands)	205
Distribution of medical leaves taken (%)	36
Distribution of maternity and bonding leaves taken (%)	51
Distribution of family care leaves taken (%)	13
Average duration of medical benefits (weeks)	8.6
Average duration of maternity and bonding benefits (weeks)	8.3
Average duration of family care benefits (weeks)	7.3
Average duration of benefits for all reasons (weeks)	8.3
Medical leave usage rate (%) <sup>d</sup>	2.5
Maternity and bonding leave usage rate (%) <sup>d</sup>	3.5
Family care leave usage rate (%) <sup>d</sup>	0.9

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** Amounts and claims are for 2018. Family care includes ill child, ill spouse, and ill parent leaves.

<sup>a</sup> This includes all people with any earnings (including wage, salary, and self-employment).

<sup>b</sup> Federal government workers are excluded from the plan. For modeling purposes, we assume no self-employed workers



voluntarily enroll in the paid leave plan.

<sup>c</sup> Workers must work at least 820 hours in the 12 months prior to claiming a benefit.

<sup>d</sup> The usage rate is the number of people receiving a paid leave benefit divided by the number of people eligible for a benefit.

Table 3 summarizes benefit costs and taxable earnings and projects the following:

- The Washington PFML program would have provided nearly \$1.1 billion in benefits to workers and their families.
- The average weekly benefit for all claims would have been \$644 and workers would have received an average of \$5,250 in annual benefits.
- A payroll tax of 0.62 percent on taxable earnings would have been needed to fully fund the projected benefits using Washington’s taxable wage base, or 0.54 percent if taxable wages were not capped (not shown).
- Washington’s PFML would have provided about \$125 million in small business tax relief, lowering the employer cost for firms paying nearly 40 percent of Washington’s workforce.

**TABLE 3**

**Annual Total Benefit Costs, Average Benefits and Taxable Earnings under the Washington Paid Family and Medical Leave Plan**

Type of benefits paid	Number
Total medical leave benefits (millions of dollars)	\$385
Total maternity and bonding leave benefits (millions of dollars)	\$571
Total family care leave benefits (millions of dollars)	\$118
Total benefits for all reasons (millions of dollars)	\$1,074
Average annual medical benefit (dollars)	\$5,250
Average annual maternity and bonding benefit (dollars)	\$5,477
Average annual family care benefit (dollars)	\$4,429
Average annual benefit for all reasons (dollars)	\$5,250
Average weekly medical benefit (dollars)	\$614
Average weekly maternity and bonding benefit (dollars)	\$675
Average weekly family care benefit (dollars)	\$601
Average weekly benefit for all reasons (dollars)	\$644
Taxable earnings (millions of dollars)	\$172,007
Total payroll tax (millions of dollars)	\$1,148
Worker payroll tax (millions of dollars)	\$912
Employer payroll tax (millions of dollars)	\$236
Small business tax relief (millions of dollars)	\$125
Benefit cost as percentage of taxable earnings	0.62%

Type of benefits paid	Number
Benefit cost as a percent of PFML payroll tax	94%

Source: Authors' calculations from the Worker PLUS model linked to ATTIS.

Notes: Claims are for 2018. Family care includes ill child, ill spouse, and ill parent leaves. Eligible workers are limited to workers in eligible employment sectors who worked at least 820 hours in 2018 in Washington state. For modeling purposes, we assume no self-employed workers enroll.

Tables 4 through 11 summarize the characteristics of Washington PFML program beneficiaries. They show the following:

- Nearly 3 million workers, 74 percent of workers with earnings, would have been eligible for the program, with approximately 5.9 percent of eligible workers taking a paid leave in 2018.
- Uncovered workers include federal government workers (4 percent), self-employed workers that opt out of the program (10 percent), and workers that do not meet the 820 hours worked in the qualifying period (12 percent; not shown in table).
- Compared with higher earners, low earners would have been more likely to receive benefits if they qualify, but fewer low earners qualify for benefits.
- Access to paid leave would have been lowest among employees working less than 20 hours per week, those with less than a high school diploma, and workers under age 26 and older than 65.
- Usage of leave would have been highest among those ages 26 to 35 and those with family income below 200 percent of the poverty level.
- The hours worked eligibility requirement effectively excludes most part-time workers from coverage.

TABLE 4

**Access to and Usage of Paid Leave by Annualized Earnings and Family Poverty Rate**

*Simulation results for Washington State*

Annualized earnings and family poverty rate	Number of eligible workers (thousands)	Share of workers eligible for covered leaves (%)	Share of eligible workers receiving compensation for leaves (%)
Overall	2,971	74	5.9
< \$25,000	616	51	9.4
\$25,000–\$40,000	612	88	5.5
\$40,000–\$60,000	589	86	5.2
\$60,000–\$80,000	393	84	4.6
\$80,000–\$100,000	250	83	5.2

<b>Annualized earnings and family poverty rate</b>	<b>Number of eligible workers (thousands)</b>	<b>Share of workers eligible for covered leaves (%)</b>	<b>Share of eligible workers receiving compensation for leaves (%)</b>
\$100,000 or more	511	78	4.1
Income < 200% poverty level	413	60	10.4
Income 200–400% poverty level	861	76	6.4
Income > 400% poverty level	1,697	78	4.5

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with positive wage and salary plus self-employment income from a Washington state employer. The share of eligible workers receiving benefits is the number of people receiving a benefit divided by the number of people with eligible earnings. Federal government workers are excluded from the plan. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan. The number of eligible workers would be higher if self-employed workers enrolled.

**TABLE 5**  
**Access to and Usage of Paid Leave by Race and Ethnicity**  
*Simulation results for Washington State*

<b>Race and ethnicity</b>	<b>Number of eligible workers (thousands)</b>	<b>Share of workers eligible for covered leaves (%)</b>	<b>Share of eligible workers receiving compensation for leaves (%)</b>
Overall	2,971	74	5.9
Asian, non-Hispanic	290	77	6.3
Black, non-Hispanic	115	75	5.4
Hispanic	366	76	5.9
Native American and Pacific Islander, non-Hispanic	48	75	6.6
Other, non-Hispanic	120	73	5.2
White, non-Hispanic	2,033	73	5.8

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with positive wage and salary plus self-employment income from a Washington state employer. All Hispanic people are classified as Hispanic regardless of race. The share of eligible workers receiving benefits is the number of people receiving a benefit divided by the number of people with eligible earnings. Federal government workers are excluded from the plan. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan. The number of eligible workers would be higher if self-employed workers enrolled.

TABLE 6

**Access to and Usage of Paid Leave by Sex***Simulation results for Washington State*

<b>Sex</b>	<b>Number of eligible workers (thousands)</b>	<b>Share of workers eligible for covered leaves (%)</b>	<b>Share of eligible workers receiving compensation for leaves (%)</b>
Overall	2,971	74	5.9
Men	1,599	75	5.6
Women	1,372	73	6.1

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with positive wage and salary plus self-employment income from a Washington state employer. The share of eligible workers receiving benefits is the number of people receiving a benefit divided by the number of people with eligible earnings. Federal government workers are excluded from the plan. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan. The number of eligible workers would be higher if self-employed workers enrolled.

TABLE 7

**Access to and Usage of Paid Leave by Age***Simulation results for Washington State*

<b>Age group</b>	<b>Number of eligible workers (thousands)</b>	<b>Share of workers eligible for covered leaves (%)</b>	<b>Share of eligible workers receiving compensation for leaves (%)</b>
Overall	2,971	74	5.9
16-25	379	60	8.3
26-35	805	81	8.8
36-45	6,535	80	6.6
46-55	5,915	78	2.4
56-65	448	73	2.4
66 and older	95	49	3.3

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with positive wage and salary plus self-employment income from a Washington state employer. The share of eligible workers receiving benefits is the number of people receiving a benefit divided by the number of people with eligible earnings. Federal government workers are excluded from the plan. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan. The number of eligible workers would be higher if self-employed workers enrolled.

TABLE 8

**Access to and Usage of Paid Leave by Usual Hours Worked per Week***Simulation results for Washington State*

<b>Usual hours worked per week</b>	<b>Number of eligible workers (thousands)</b>	<b>Share of workers eligible for covered leaves (%)</b>	<b>Share of eligible workers receiving compensation for leaves (%)</b>
Overall	2,971	74	5.9
1-19	16	5	4.8
20-34	400	62	6.5
35-44	1,792	86	6.0
45 or more	763	80	5.1

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with positive wage and salary plus self-employment income from a Washington state employer. The share of eligible workers receiving benefits is the number of people receiving a benefit divided by the number of people with eligible earnings. Federal government workers are excluded from the plan. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan. The number of eligible workers would be higher if self-employed workers enrolled.

TABLE 9

**Access to and Usage of Paid Leave by Education Level***Simulation results for Washington State*

<b>Education level</b>	<b>Number of eligible workers (thousands)</b>	<b>Share of workers eligible for covered leaves (%)</b>	<b>Share of eligible workers receiving compensation for leaves (%)</b>
Overall	2,971	74	5.9
Less than high school	221	65	6.1
High school or equivalent	622	75	6.0
Some college	966	73	6.1
Bachelor's or higher degree	1,162	78	5.5

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with positive wage and salary plus self-employment income from a Washington state employer. The share of eligible workers receiving benefits is the number of people receiving a benefit divided by the number of people with eligible earnings. Federal government workers are excluded from the plan. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan. The number of eligible workers would be higher if self-employed workers enrolled.

**TABLE 10**  
**Access to and Usage of Paid Leave by Household Composition**  
*Simulation results for Washington State*

<b>Household composition</b>	<b>Number of eligible workers (thousands)</b>	<b>Share of workers eligible for covered leaves (%)</b>	<b>Share of eligible workers receiving compensation for leaves (%)</b>
Overall	2,971	74	5.9
Married two-earner	1,262	75	6.8
Married one-earner	444	66	9.2
Single one-earner	1,265	77	3.8

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with positive wage and salary plus self-employment income from a Washington state employer. The share of eligible workers receiving benefits is the number of people receiving a benefit divided by the number of people with eligible earnings. Federal government workers are excluded from the plan. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan. The number of eligible workers would be higher if self-employed workers enrolled.

**TABLE 11**  
**Access to and Usage of Paid Leave by Class of Worker**  
*Simulation results for Washington State*

<b>Class of worker</b>	<b>Number of eligible workers (thousands)</b>	<b>Share of workers eligible for covered leaves (%)</b>	<b>Share of eligible workers receiving compensation for leaves (%)</b>
Overall	2,971	74	5.9
Private sector	2,546	86	6.0
State and local government	425	88	5.0

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with positive wage and salary plus self-employment income from a Washington state employer. The share of eligible workers receiving benefits is the number of people receiving a benefit divided by the number of people with eligible earnings. Federal government workers are excluded from the plan. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan. The number of eligible workers would be higher if self-employed workers enrolled.

Table 12 through 19 summarize average weekly benefits, annual benefits, and average duration of leave. They show the following:

- Native American and Pacific Islander workers would have received the lowest average weekly benefits, the lowest annual benefits, and would have had the shortest leaves when compared with other racial and demographic groups.

- Average weekly and annual benefits would have been lowest for workers who work between 20 and 34 hours per week and those with annual earnings below \$25,000. These groups would have also taken the longest average leaves.

**TABLE 12**  
**Paid Leave Benefit Amounts and Weekly Benefit Duration by Annualized Earnings and Family Poverty Level**

*Simulation results for Washington State*

<b>Annualized earnings and family poverty level</b>	<b>Average weekly benefit (\$)</b>	<b>Average annual benefit (\$)</b>	<b>Average weekly duration (weeks)</b>
Overall	644	5,250	8.3
< \$25,000	280	2,452	8.7
\$25,000–\$40,000	515	4,342	8.5
\$40,000–\$60,000	680	5,370	7.9
\$60,000–\$80,000	871	6,651	7.6
\$80,000–\$100,000	1,024	7,993	7.8
\$100,000 or more	1,038	8,733	8.4
Income < 200% poverty level	398	3,371	8.5
Income 200–400% poverty level	598	4,781	8.1
Income > 400% poverty level	824	6,718	8.2

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with an eligible paid leave benefit. Amounts are for each paid leave spell and in 2018 dollars. Annualized earnings is covered weekly earnings times 52. The Washington State plan excludes federal government workers. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan. Family poverty level is based on 2018 American Community Survey classifications and does not include projected paid leave benefits.

TABLE 13

**Paid Leave Benefit Amounts and Weekly Benefit Duration by Race and Ethnicity***Simulation results for Washington State*

<b>Race and ethnicity</b>	<b>Average weekly benefit (\$)</b>	<b>Average annual benefit (\$)</b>	<b>Average weekly duration (weeks)</b>
Overall	644	5,250	8.3
Asian, non-Hispanic	767	6,485	8.6
Black, non-Hispanic	621	5,141	8.6
Hispanic	531	4,240	8.3
Native American and Pacific Islander, non-Hispanic	508	3,978	8.0
Other, non-Hispanic	650	5,236	8.5
White, non-Hispanic	651	5,296	8.2

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with a covered paid leave benefit. Amounts are for each paid leave spell and in 2018 dollars. All Hispanic people are classified as Hispanic regardless of race. The Washington State plan excludes federal government workers. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan.

TABLE 14

**Paid Leave Benefit Amounts and Weekly Benefit Duration by Sex***Simulation results for Washington State*

<b>Sex</b>	<b>Average weekly benefit (\$)</b>	<b>Average annual benefit (\$)</b>	<b>Average weekly duration (weeks)</b>
Overall	644	5,250	8.3
Men	721	5,462	7.7
Women	570	5,049	8.8

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with a covered paid leave benefit. Amounts are for each paid leave spell and in 2018 dollars. The Washington State plan excludes federal government workers. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan.



TABLE 15

**Paid Leave Benefit Amounts and Weekly Benefit Duration by Age***Simulation results for Washington State*

<b>Age group</b>	<b>Average weekly benefit (\$)</b>	<b>Average annual benefit (\$)</b>	<b>Average weekly duration (weeks)</b>
Overall	644	5,250	8.3
16-25	408	3,587	8.6
26-35	668	5,463	8.3
36-45	734	5,698	7.9
46-55	740	6,031	8.0
56-65	673	5,740	8.6
66 and older	752	6,635	8.9

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with a covered paid leave benefit. Amounts are for each paid leave spell and in 2018 dollars. The Washington State plan excludes federal government workers. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan.

TABLE 16

**Paid Leave Benefit Amounts and Weekly Benefit Duration by Usual Hours Worked per Week***Simulation results for Washington State*

<b>Usual hours worked per week</b>	<b>Average weekly benefit (\$)</b>	<b>Average annual benefit (\$)</b>	<b>Average weekly duration (weeks)</b>
Overall	644	5,250	8.3
1-19	778	5,684	7.9
20-34	377	3,290	8.4
35-44	654	5,308	8.3
45 or more	812	6,555	8.1

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with a covered paid leave benefit. Amounts are for each paid leave spell and in 2018 dollars. The Washington State plan excludes federal government workers. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan.

TABLE 17

**Paid Leave Benefit Amounts and Weekly Benefit Duration by Education Level***Simulation results for Washington State*

<b>Education level</b>	<b>Average weekly benefit (\$)</b>	<b>Average annual benefit (\$)</b>	<b>Average weekly duration (weeks)</b>
Overall	644	5,250	8.3
Less than high school	476	3,880	8.1
High school or equivalent	533	4,419	8.3
Some college	554	4,553	8.4
Bachelor's or higher degree	838	6,759	8.1

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with a covered paid leave benefit. Amounts are for each paid leave spell and in 2018 dollars. The Washington State plan excludes federal government workers. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan.

TABLE 18

**Paid Leave Benefit Amounts and Weekly Benefit Duration by Household Composition***Simulation results for Washington State*

<b>Household composition</b>	<b>Average weekly benefit (\$)</b>	<b>Average annual benefit (\$)</b>	<b>Average weekly duration (weeks)</b>
Overall	644	5,250	8.3
Married two-earner	683	5,534	8.2
Married one-earner	707	5,623	8.2
Single one-earner	520	4,430	8.5

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with a covered paid leave benefit. Amounts are for each paid leave spell and in 2018 dollars. The Washington State plan excludes federal government workers. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan.

TABLE 19

**Paid Leave Benefit Amounts and Weekly Benefit Duration by Class of Worker***Simulation results for Washington State*

<b>Class of worker</b>	<b>Average weekly benefit (\$)</b>	<b>Average annual benefit (\$)</b>	<b>Average weekly duration (weeks)</b>
Overall	644	5,250	8.3
Private sector	629	5,198	8.4
State and local government	748	5,626	7.5

**Source:** Authors' calculations from the Worker PLUS model linked to ATTIS.

**Notes:** The projections are for 2018 and include all people ages 16 and older with a covered paid leave benefit. Amounts are for each paid leave spell and in 2018 dollars. The Washington State plan excludes federal government workers. For modeling purposes, we assume no self-employed workers voluntarily enroll in the paid leave plan.

Tables 20 and 21 summarize the projected impact of Washington’s PFML program on poverty:

- The PFML program would have reduced the poverty rate among families receiving benefits in Washington by nearly 9 percent under the SPM. In addition, the PFML program would have reduced the poverty gap—the additional resources needed to lift all poor families up to the poverty threshold—by 26 percent.
- Overall, across the total population of the state, including covered and noncovered workers, the poverty rate would have increased by a very small amount, 0.2 percent, however, the total poverty gap would be reduced by 0.1 percent.
- Families receiving benefits but who newly fall below the poverty threshold would have had an average poverty gap of \$173. Families newly entering poverty partly reflects higher tax liability that is not offset by higher benefits and partly reflects a reduction in earnings as some workers replace workdays with paid leave days, which do not replace 100 percent of earnings.

**TABLE 20**  
**Impact on Supplemental Poverty Measure Poverty Rate in Washington**

<b>Simulation results for Washington PFML</b>	<b>Baseline (%)</b>	<b>Washington PFML (%)</b>	<b>Change in the poverty rate (%)</b>
All people (full population)	10.5	10.5	0.2
People in families paying Washington PFML payroll tax	7.1	7.1	0.4
People in families with PFML benefit under Washington PFML	5.3	4.8	-8.6

**Source:** Authors' calculations from ATTIS.

**Notes:** PFML = Paid Family and Medical Leave. The “Baseline” column reflects the poverty rate before Washington PFML benefits. The “Washington PFML” column reflects the poverty rate after including total benefits received by workers under the Washington PFML program.

**TABLE 21**  
**Impact on the Poverty Gap in Washington**

<b>Simulation results for Washington PFML</b>	<b>Baseline (in 2018 dollars)</b>	<b>Washington PFML (in 2018 dollars)</b>	<b>Change (%)</b>
Total poverty gap (full population)	\$3,597 million	\$3,594 million	-0.1
Total poverty gap (families paying Washington PFML payroll tax)	\$1,537 million	\$1,533 million	-0.2
Total poverty gap (families newly receiving benefits under Washington PFML)	\$65 million	\$48 million	-25.6

<b>Simulation results for Washington PFML</b>	<b>Baseline (in 2018 dollars)</b>	<b>Washington PFML (in 2018 dollars)</b>	<b>Change (%)</b>
Average poverty gap for families newly receiving benefits under Washington PFML for families who were below the poverty line in the baseline and remain below the poverty line under Washington PFML	\$7,059	\$5,462	-22.6
Average poverty gap for families newly receiving benefit under Washington PFML for families who were not below the poverty line in the baseline and but are below the poverty line under Washington PFML	N/A	\$173	N/A

**Source:** Authors' calculations from ATTIS.

**Notes:** PFML = Paid Family and Medical Leave. N/A is not applicable. The poverty gap is the additional resources needed to lift all poor families up to the poverty threshold. The "Baseline" column reflects the poverty gap before the Washington PFML benefits. The "Washington PFML" column reflects the poverty gap after including total benefits received by workers under the Washington PFML program.

Table 22 shows that under the Washington PFML program, revenue from federal taxes would have fallen by \$56 million, primarily due to lower taxable wages as some workers replace workdays with paid leave days that do not replace 100 percent of earnings. Washington has no state income tax, so state income tax revenue is not affected.

**TABLE 22**  
**Income Tax Change in Washington**

<b>Simulation results for Washington PFML</b>	<b>2018 dollars</b>	<b>Change (%)</b>
Federal taxes	-\$56 million	-0.2
State income taxes	0	N/A
Total	-\$56 million	N/A

**Source:** Authors' calculations from ATTIS.

**Notes:** PFML = Paid Family and Medical Leave. N/A is not applicable. Washington has no state income tax.

Table 23 summarizes the impact of the Washington PFML program on participation and benefits in means-tested programs as a result of workers receiving PFML benefits, making payroll tax contributions, and adjusting employment in response to newly available PMFL benefits. We estimate the following:

- Total spending on all means-tested programs would have declined by \$47 million, with the largest spending reductions occurring in the Supplemental Nutrition Assistance Program and the Temporary Assistance for Needy Families program.

- The largest decline in participation would have occurred in the Women, Infants, and Children program, with 12,000 fewer people or units participating in the program on an annual basis, or 7.6 percent. Spending on public/subsidized housing would also have gone up slightly on an annual basis.
- Spending on the federal earned income tax credit and refundable child tax credit would have gone up by \$5 million, partially offsetting the impact of lower wages and additional payroll tax contributions for low-income workers.

**TABLE 23**  
**Impact of Paid Leave Participation on Means-Tested Programs in Washington**  
*Simulation results for Washington Paid Family and Medical Leave*

Program	Change in average monthly participating people or units (thousands) <sup>a</sup>	Percent change in average monthly participating people or units (%)	Change in annual people or units (thousands) <sup>a</sup>	Percent change in people or units (%)	Change in benefits (in 2018 millions of dollars)	Change in benefits (%)
SNAP	-4	-0.8	-10	-1.6	-34	-3.0
TANF <sup>b</sup>	-2	-4.5	N/A <sup>d</sup>	N/A <sup>d</sup>	-11	-5.6
CCDF	0	-0.6	-1	-1.1	-2	-0.8
SSI	0	-0.02	0	-0.03	0	-0.04
LIHEAP <sup>c</sup>	N/A	N/A	-1	-1.8	-1	-1.8
WIC	-7	-4.8	-12	-7.6	-6	-6.5
Public/subsidized housing	0	-0.1	0	0.2	2	0.2
Federal EITC	N/A	N/A	1	0.3	3	0.4
Federal Refundable CTC	N/A	N/A	2	0.7	2	0.3
Total	N/A	N/A	N/A	N/A	-47	N/A

**Source:** Authors' calculations from ATTIS.

**Note:** N/A is not applicable. CCDF = Child Care and Development Fund; CTC = Child Tax Credit; EITC = Earned Income Tax Credit; LIHEAP = Low Income Home Energy Assistance Program; SNAP = Supplemental Nutrition Assistance Program; SSI = Supplemental Security Income; TANF = Temporary Assistance for Needy Families; WIC = Women, Infants and Children.

<sup>a</sup> For SSI, TANF, public/subsidized housing, SNAP, and LIHEAP, the changes in caseload count numbers of assistance units, which may consist of one person, multiple people in a household, or an entire household; for child care subsidies, the changes count numbers of children with subsidies; for WIC, the changes count individual women, infants, and children receiving benefits; for tax credits, the numbers reflect changes in numbers of tax units.

<sup>b</sup> TANF results include federally-funded benefits, separate-state-program (SSP) benefits funded with state maintenance-of-effort monies, and solely-state-funded (SSF) benefits.

<sup>c</sup> LIHEAP benefits are generally provided once per heating or cooling season, not as a monthly benefit.

<sup>d</sup> TANF ever-on results could be tabulated with additional effort.

## Conclusion

Washington's PFML program covers about three-quarters of the workforce, greatly expanding access to leave and benefits for workers, particularly lower-income workers who are less likely to be covered by employer-provided benefits. Washington's PFML program also provides a relatively generous benefit due to its high replacement rate (90 percent) for low earners and minimum benefit. However, we project that about a quarter of workers are not covered under the program because they do not meet the hours worked or earnings requirements, they are federal workers who are not covered, or they are self-employed and we assume for modeling purposes that they do not opt-in. Eligibility would be higher if we estimated that more self-employed workers choose to enroll, but after three years of offering PFML benefits, only 1,235 self-employed workers enrolled in 2023 (Washington State Employment Security Department 2023).

Washington's PMFL program is projected to reduce SPM poverty by nearly 9 percent for families who receive PFML benefits but increase the SPM poverty rate slightly by 0.2 percent overall. It also closes 26 percent of the poverty gap for families receiving benefits. Lowering the requirement on the number of hours worked would improve the Washington PFML program's antipoverty effect by expanding access to more part-time workers. In addition, automatically enrolling self-employed workers would expand access and contribute to greater poverty reduction as well.

The cost of the program is estimated to be about 0.62 percent of taxable payroll. The wage cap on taxable earnings generates a less progressive financing system compared with an uncapped wage base. Taxing uncapped earnings could reduce the required tax rate from 0.62 percent to 0.54 percent.

Last, under Washington's PFML program, benefits from means-tested programs would decline by \$47 million. States could consider improving how benefits and EITC policies are coordinated to offset the impact of additional payroll taxes on low-income workers. States could also disregard a portion of PFML benefits for purposes of eligibility in means-tested programs to reduce administrative burden, while continuing to support low-income families with medical and caregiving needs.

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