



Sept. 6, 2017

Taxation guidance released for New York Paid Family Leave

The New York State Department of Taxation and Finance released its [guidance](#) for Paid Family Leave Aug. 25, 2017. However, several questions remain unanswered regarding New York's PFL regulation, which was published in July 2017.

Following are key points found in the circular:

Benefits:

- benefits paid to employees will be taxable nonwage income that must be included in federal gross income;
- taxes will not automatically be withheld from benefits;
- employees can request voluntary tax withholding; and
- benefits should be reported by the New York State Insurance Fund on Form 1099-G and by all other payers on Form 1099-MISC.

Premiums:

- the premiums will be post-tax, i.e., deducted from an employee's after-tax wages; and
- employers should report employee contributions on Form W-2 in Box 14: State disability insurance taxes withheld.

A summary of the regulation can be found [here](#), and the full regulation [here](#).

Learn more during PIA's upcoming Webinar

For more information on New York's Paid Family Leave regulation, tune into PIANY's Webinar—**NYS Paid Family Leave: What you need to know about the regulation**—on Nov. 16, 2017, from 10-11 a.m. It will discuss in detail the new Paid Family Leave regulation to assist you in preparing for its implementation on Jan. 1, 2018. Specifically, it will cover how the regulation will affect employers and their employees. To register, click [here](#). This program is open to your commercial-lines customers as well. Encourage them to register to learn the details of this important regulation and how it will affect their businesses and employees.

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