



To: Publicis Groupe Agency Employees

From: Payroll Department

Date: March 29, 2018

Subject: NY Paid Family Leave (NYPFL) Tax Withholding Update

Please be advised that our payroll service provider, ADP has implemented the following changes, due to recent changes in the interpretation of the NY Paid Family Leave (NYPFL) taxation provisions:

- The weekly cap requirement is no longer in place and has been replaced by an annual cap.
- The 2018 payroll contribution is 0.126% of an employee's weekly wage and is capped at an annual maximum of \$85.56.
- Employees earning less than the New York State Average Weekly Wage (\$1305.92 per week), will have an annual contribution amount less than the cap of \$85.56, consistent with their actual weekly wages.

As a result of the revised NY PFL tax provisions, please note the following effective with the March 15th payroll:

- The NYPFL tax now applies to all payments considered as wages (including payments such as bonuses and allowance reimbursements).
- Payments that are considered wages may be subject to a slight increase NYPFL taxation.

For more information on the NY Paid Family Leave provisions

Visit New York State's Official Website at https://www.ny.gov/programs/new-york-state-paid-family-leave, or call the New York State Paid Family Leave Helpline at 1-844-337-6303, weekdays from 8:30am-4:30pm ET.

For general payroll related inquiries

Employees on Re:Sources Payroll

Please contact your dedicated Payroll Specialist or the Payroll Department at <u>payroll_department.sharedservices@publicisresources.com</u> or 1-800-933-3622, weekdays 9am-5pm ET.

Employees on Publicis.Sapient Payroll

Please contact the Publicis.Sapient Payroll Team at uspayroll@sapient.com

Thank You.