

The San Francisco Paid Parental Leave Ordinance (PPLO)

2025 Edition



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Guide Topics

The San Francisco Paid Parental Leave Ordinance (PPLO)

Complying with the City's Unique Child Bonding Supplemental ("Top Up") Compensation Rules

- San Francisco became the first city to require employer-paid parental leave in 2017 by integrating with California's Paid Family Leave (PFL) program
- The SF PPLO requires covered employers to supplement the amount already available through California PFL for new child bonding
- The basics of the PPLO are a straightforward measure to ensure employees on new child bonding leave receive full pay (up to a cap) for the duration of the leave
- Certain aspects of the PPLO are rather complex—particularly the interaction with CA State Disability Insurance (SDI) for new birthing mothers prior to transitioning to PFL for new child bonding leave

San Francisco PPLO Topics for Discussion

1

Covered Employers: Employers with 20+ employees worldwide across full controlled group

2

Covered Employees: Which SF employees are eligible for PPLO supplemental compensation

3

PPLO Supplemental Compensation: Which employees qualify, and the benefits they must receive

4

Administration: The PPLO paperwork and calculations for employees on new child bonding leave

5

The Other Stuff: Examples, pain points, strategies, exemptions, notices, handbooks, penalties, more!

01

Covered Employers



PPLO Covered Employers

All Employers with 20+ Employees Worldwide are Subject to the SF PPLO

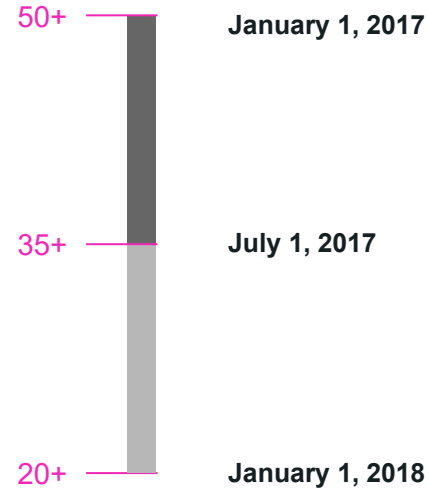
Why It Matters

- Employers that are not PPLO covered employers do not need to comply with the PPLO
- Unlike the HCSO, there is no requirement that employers be required to obtain a business registration certificate with the City
- PPLO may apply to employers even if they have no physical presence in CA
- *Bottom line:* All employers with 20+ employees worldwide must comply for SF PPLO covered employees

Large Employers Were Required to Comply as of 1/1/17:

Number of employees regardless of location

(Includes entire controlled group)



02

Covered Employees



Covered Employees

Why It Matters

- Any person (including part-time or temp) employed by a Covered Employer who meets all four requirements is a Covered Employee
- Covered employers are required to satisfy the supplemental compensation requirements only for covered employees
- If the individual is not a covered employee, the employer will not have to top up their PFL pay under PPLO

1

Commenced employment with the Covered Employer at least **180 days** prior to the start date of the leave.

- Re-hires must start over upon gap in employment of one year.

2

Performs **at least 8 hours of work per week** in San Francisco.

- Includes work from home!

3

At least **40% of the employee's total weekly hours** for the employer are in San Francisco.

- Different from SF Health Care Security Ordinance (HCSO)

4

Eligible for California Paid Family Leave for **new child bonding**.

- Note that period of PDL/SDI for birthing mother prior to receiving PFL does not count

The 8-Hour and 40% Rule Specifics

Special rules apply where the employee's hours fluctuate from week to week to apply an average.

Three-month lookback period average

- Will apply an average of the employee's weekly hours for the covered employer over the three-month period immediately preceding the start of the PFL new child bonding period
- Will use the three monthly pay periods, six bi-weekly or semi-monthly pay periods, or 12 weekly pay periods to calculate the average

Leave rules

- If the employee was on leave during any weeks in that three-month look-back period, those pay periods will not be counted in determining the average
- Rather, will use prior active pay periods to complete the three-month look back
- However, in no case will the look-back consider pay periods earlier than 26 weeks prior to the PFL period

03

Qualifying Leave

New Child Bonding



PPLO Applies to Parental Leave

Note: PPLO Does Not Apply for All forms of CA PFL

Why It Matters

- Employers are required to provide PPLO supplemental compensation only for these new child bonding leaves
- Other leaves covered by PFL (e.g., to care for a seriously ill family member) do not qualify for PPLO

Three events where SF PPLO applies as qualifying leave:



Birth



Adoption



Foster Care Placement

04

Payment Amount

PPLO Supplemental Compensation



2025 Maximum PPLO

Supplemental Compensation Amounts

The maximum PPLO benefit is based off the maximum weekly PFL benefit at \$1,681 in 2025.

Calculation Excel spreadsheet (resources): <https://sf.gov/information/paid-parental-leave-ordinance>

	2025 Maximum Weekly Benefits	2025 Maximum Total Benefits
California PFL Payment Amount	<u>Maximum Weekly PFL Benefit</u> \$1,681	<u>Maximum PFL Benefit x 8</u> \$13,448
San Francisco PPL Payment Amount	<u>Maximum Weekly PPLO Amount</u> \$721 (\$1,681 / 70% - \$1,681)	<u>Maximum PPLO Amount x 8</u> \$5,768
<u>Maximum Total Payment Amount (PFL+PPL)</u>	\$2,402 Per Week of New Child Bonding Leave	\$19,216 Per 8-Weeks of New Child Bonding Leave

Who Pays?



SF PPL amounts are paid by the **Employer**



Employer Pays for SF PPL – Different from CA PFL!

Unlike the CA PFL structure, SF PPL requires the employer to pay the employee during the leave.

California Paid Family Leave

Paid by the Employee/CA EDD

Specifics:

- Funded by employee payroll tax of 1.2% of wages (wage ceiling eliminated since 2024)
- Payroll tax funds both SDI and PFL
- Employees apply to CA Employment Development Department (EDD) for PFL benefits
- Benefits are paid through the EDD (not the employer)

San Francisco Paid Parental Leave

Paid by the Employer

Specifics:

- There is no employee payroll tax or other revenue source for SF PPL
- Rather, the employer is directly responsible for making PPL payments through supplemental compensation to employees while on new child bonding leave
- The PPL is both funded and paid by the employer
- Employers need to budget on their own for this expense

Determining Payment Amount – The SF PPL Form

Available at: <https://sf.gov/information/paid-parental-leave-ordinance>

CITY AND COUNTY OF SAN FRANCISCO LONDON N. BREED, MAYOR
 DEPARTMENT OF ADMINISTRATIVE SERVICES
 OFFICE OF LABOR STANDARDS ENFORCEMENT
 PATRICK MULLIGAN, DIRECTOR

SAN FRANCISCO PAID PARENTAL LEAVE FORM

Complete one form for each employer. If you have only one employer, you only need to complete Sections 1, 2, and 3 of this form. If you have more than one employer, fill out Section 4 on page 2.

Section 1. Employment Information
 Employee
 Name/Address: _____
(Please print) Street City State Zip
 Employer: _____
(Name)

Section 2. Employer Notification. For prompt payment of benefits, select both options. Check all that apply:
 Option 1. I am submitting a copy of my EDD Notice of Computation to my employer(s); and/ or
 Option 2. I have checked the box on my EDD Claim for Paid Family Leave (DE 2501F) granting permission to disclose my benefit payment to my employer(s).

Section 3. Reimbursement Agreement. In order to receive Supplemental Compensation under the San Francisco Paid Parental Leave Ordinance (PPL O), employees must agree in writing to reimburse their employers if they voluntarily separate from employment within 90 days of the end of their leave period. Failure to sign this agreement renders you ineligible to receive Supplemental Compensation under the PPL O. [See S.F. Police Code Sec. 3300H.4(e).]
 I, _____ [full name], hereby agree to reimburse the full amount of Supplemental Compensation received from any Covered Employer(s) under the San Francisco Paid Parental Leave Ordinance if I voluntarily separate from employment within 90 days from the end of my leave period and if my employer requests such reimbursement in writing.

Employee Signature: _____ Date: _____
 Employer Signature: _____ Date: _____

If you only have one employer, this form is complete.

Only complete Section 4 if you have more than one employer

Section 4. Multiple Employers. If you have more than one employer, you must complete either Option A or Option B of this section, or your employers will not be required to provide Supplemental Compensation under the PPL O.

Option A: Ask each employer for your normal gross weekly wages and reported tips, if any, and enter the amount in the grid for each employer:

Employer	Normal Gross Weekly Wages	Average Weekly Tips
1		
2		
3		

Option B: For each employer, fill in your pre-tax earnings below. Include information for the 6 bi-weekly, 6 semi-monthly or 12 weekly pay periods that immediately precede your leave period. If you were on unpaid or partially paid leave for any of those pay periods, do not include those pay periods in the grid. Instead, include earlier pay periods during which you were fully paid. Provide 6 total – or 12 total – in the chart for each employer.

Employer 1 _____ Employer 2 _____ Employer 3 _____

Pay Period	Start Date	Wages	Tips	Pay Period	Start Date	Wages	Tips	Pay Period	Start Date	Wages	Tips
1				1				1			
2				2				2			
3				3				3			
4				4				4			
5				5				5			
6				6				6			
7				7				7			
8				8				8			
9				9				9			
10				10				10			
11				11				11			
12				12				12			

I declare under penalty of perjury that the foregoing wage and employer information is true and correct.

Employee Signature: _____ Date: _____

Your employer has the right to request proof of wages from other employers listed above.

SUBMIT A COMPLETED FORM TO EACH OF YOUR EMPLOYERS



Employer PPL Form Responsibilities

1	Employers are encouraged to provide the PPL Form to all new SF employees
2	Employers are required to provide the PPL Form to all employees upon notice of potential qualifying leave <ul style="list-style-type: none">• Must be provided within a reasonable period of time after notice• Includes notice of expecting newborn, adopted or foster child• Also includes upon any inquiry by employee of PPLO rights
3	Must provide translated versions of the PPL Form where 5% of workforce speak non-English language <ul style="list-style-type: none">• Includes any facility or establishment of employer• Office of Labor Standards Enforcement (OLSE) has forms available in Spanish and Chinese• Employer's responsibility for other languages
4	For intermittent leave , employer must provide PPL form before each period of new child bonding PFL leave

Completing the PPL Form: Two Employee Options

Employer must have information from the Employment Development Department (EDD) that describes the employee's PFL benefit amount to determine appropriate PPL amount. The PPL form provides two options.

The OLSE strongly recommends that the employee choose both options for fastest payment.

Option 1: Provide the EDD "Notice of Computation" Form

Specifics:

- When employee applies for PFL, EDD will send this form to employee (Form DE 429D)
- The form sets forth expected weekly benefit amount for duration of PFL
- Employee provides a copy of the form to the employer
- Failure to choose this option may delay payment because employer would be required to contact EDD (EDD may not respond promptly)

Option 2: Grant Permission to Disclose PFL Benefit to Employer

Specifics:

- "Claim for Paid Family Leave" form includes option for EDD to disclose benefit amount to employer (Form DE 2501F)
- Employer must then reach out to EDD to request benefit amount
- Failure to choose this option may result in delay payment because employer cannot access benefit information from the EDD

PPL Calculation Instructions

Available at: <https://sf.gov/information/paid-parental-leave-ordinance>

Instructions for Calculating Supplemental Compensation For an Employee with a Single Employer With No Tips

As the only employer, you must pay Supplemental Compensation to your Covered Employees receiving benefits for child bonding under the California Paid Family Leave Program. Your employee is required by law to notify you if they have more than one employer.

These instructions will help you calculate the Supplemental Compensation amount owed to the employee.

Terms:

A = EDD Weekly Benefit Amount

B = Normal Gross Weekly Wage

C = Supplemental Compensation

Calculation: B – A = C

Documents Needed:

The EDD Notice of Computation Form (DE 429D) or the employee's weekly benefit amount provided by EDD; and, employer payroll records covering the lookback period (as defined in the Ordinance).

Step One: Find the employee's California Employment Development Department (EDD) weekly benefit amount from the EDD Notice of Computation form provided by the employee.

EDD Weekly Benefit (A) = _____

Step Two: Determine the current normal gross weekly wages from employer payroll records.

- i. If weekly wages do not fluctuate then use the amount for the week immediately preceding the bonding leave period. (For parents who give birth, use the amount for the week immediately preceding pregnancy disability leave.)

Normal Gross Weekly Wage (B) = _____ from constant wages

- ii. If weekly wages fluctuate, they must be calculated based on the Paid Parental Leave lookback period. The lookback period is defined as "immediately preceding the start of the employee's California Paid Family Leave Period" (or, for parents who give birth and take Paid Family Leave immediately after their pregnancy disability leave ends, their Paid Parental Leave Lookback Period will be the period immediately preceding their pregnancy disability leave.) The period contains six bi-weekly or semi-monthly, or 12 weekly pay periods and is codified at 3300H.4(b)(1)(B).

The grids below will help you calculate the employee's Normal Gross Weekly Wage from this period. If your employee was on unpaid or partially paid leave for any of these pay periods, do not include those pay periods in calculating the average gross weekly wage. Rather add in earlier pay periods up to 26 weeks prior to the start date of your employee's California Paid Family Leave for child bonding.

Fill in your employee's pre-tax earnings, in the grid below based on how the employee is paid: bi-weekly, semi-monthly, or weekly. Note that commissions and bonuses may be included when they qualify as "wages" under CA law.

Instructions for Calculating Supplemental Compensation For an Employee with a Single Employer With No Tips

Sum each row in the final column to determine the average weekly wage amounts. For weekly and bi-weekly sums, divide by 12 and for semi-monthly divide by 13.

This average weekly wage is the employee's normal weekly wage.

Weekly pay:

Pay Period Start Date											Sum
Wages											

Add the sum of wages and divide by 12 _____ = (B) Normal Weekly Wage

Bi-weekly pay:

Pay Period Start Date											Sum
Wages											

Add the sum of wages and divide by 12 _____ = (B) Normal Weekly Wage

Semi-Monthly pay:

Pay Period Start Date											Sum
Wages											

Add the sum of wages and divide by 13 _____ = (B) Normal Weekly Wage

Step Three: Is the current normal gross weekly wage greater than \$2,700 (the 2023 Maximum PPLo Benefit Amount)?

If yes, then use \$2,700 for "B" in the calculation below.

If no, then use "B" from above

Step Four: Determine the Supplemental Compensation by subtracting A from B.

B – A = C _____ Weekly Supplemental Compensation

Step Five: If you need to pay Supplemental Compensation daily, divide the weekly amount from Step Four by 5 days. _____ C/5= Daily Supplemental Compensation amount.

Step Six: If you need to pay Supplemental Compensation hourly, divide the daily amount from Step Five by 8 hours. _____ Daily/8 = Hourly Supplemental Compensation Amount.



Failure to Return to Work – Employee Must Reimburse Employer

PPL Form Includes Reimbursement Requirement

- Applies where the employee voluntarily separates from employment (i.e., quits) **within 90 days of the end of the leave period**
- Requires the employee to reimburse the employer for the full amount of the PPL paid by the employer
- Employer must request the reimbursement in writing to trigger the requirement
- **Reality check:** How would you actually enforce this reimbursement requirement?

Example

- Finn (a covered employee) has a new child and receives the full eight weeks of PPL from his covered employer, the First Order
- He never returns to work after the leave period (joins a rival enterprise)

Result

- If the First Order makes the request in writing, Finn must repay the full eight weeks of PPL he received
- Maybe the First Order could withhold the amount from his final paycheck (if any)—but check with employment counsel to confirm if any legal issues
- Otherwise, would an employer sue a former employee or send it as a debt to collections to enforce the reimbursement requirement? Seems unlikely!

05

Timing Issues



PPL Not Available Prior to PFL

- New birth mothers will have a period of California Pregnancy Disability Leave (PDL) where they receive SDI.
- This is typically six weeks after birth (eight weeks for c-section), but it can be up to four months.
- PPL cannot be satisfied during this PDL/SDI period. It must wait until PFL for new child bonding.

Birth Mother

Must complete PDL/SDI period prior to PFL baby bonding for PPL eligibility

Specifics:

- The period of PDL entitles the employee to SDI benefits for the period of disability
- PPL cannot be satisfied during the PDL/SDI period
- Upon exhausting the PDL/SDI period, EDD will automatically send PFL claim form to employee
- No waiting period in transition from SDI to baby bonding PFL

Non-Birthing Parent

PFL/PPL benefits begin immediately

Specifics:

- Individuals who have a new child without giving birth do not have a period of disability (no PDL/SDI)
- Includes a new father, a new non-birthing mother in same-sex relationship, a new parent via surrogacy, or a new parent via adoption or foster care
- PFL/PPL new child bonding period begins immediately

Exception: Existing Paid Parental Leave Policies

Full Pay for at Least Eight Weeks is Always Sufficient to Satisfy PPLO

- The SF PPLO includes an exception for employers that pay covered employees 100% of pay (at least up to the cap) for parental leave
- **The employer's full parental leave pay policy must provide for at least eight weeks in the 12-month period following birth, adoption, or foster care placement**
- **Cannot integrate with SDI/PFL during this period**—must be 100% pay (at least up to the cap) to qualify for the exception!
- Makes sense that employer should not be required to pay supplemental pay during PFL period for new child bonding if the employer has already provided eight weeks of full pay
- **Why use this approach?** Even though it costs more to the employer (because of the inability to integrate with PFL) the administrative simplicity is sometimes more important

Full details: [SF PPLO Existing Paid Parental Leave Policies](#)

Example

- Rey (a covered employee) gives birth to a new child and receives eight weeks of full pay (not integrated with SDI or PFL) from her covered employer the Resistance
- Rey subsequently receives eight weeks of PFL for new child bonding

Result

- The Resistance does not have to provide PPLO supplemental compensation during Rey's period of PFL because it has already met the "Existing Paid Parental Leave Policies" exception.

Exception: Existing Paid Parental Leave Policies

Sample Handbook Provision for Exception:

- *The Company's Parental Leave Policy satisfies the San Francisco Paid Parental Leave Ordinance pursuant to San Francisco Police Code Sec. 3300H.4(d) as an Existing Paid Parental Leave Policy.*

SF PPLO Ordinance Section (Amended in 2020 to Conform to PFL Expansion)

San Francisco Police Code §3300H.4(d):

(d) Existing Paid Parental Leave Policies. This Article 33H does not require a Covered Employer to provide Supplemental Compensation under Section 3300H.4 to a Covered Employee if the employer's existing policy provides the employee with at least six weeks fully paid parental leave for at least the number of weeks paid leave is required by the California Paid Family Leave law, as amended from time to time, within any twelve-month period for purposes of New Child Bonding, whether or not such paid leave includes California Paid Family Leave benefits. Unless the Employee elects otherwise, the ~~six weeks~~ fully paid parental leave referenced in the prior sentence must be provided as ~~six~~ consecutive weeks.

Full details: [SF PPLO Existing Paid Parental Leave Policies](#)

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Examples

PPLO Pain Points



Example 1: New Birth Mother

Example

- Covered employer Saberworks with 20+ employees has two covered employees who have new children born on New Year's Day (January 1, 2025)
- **Employee 1: Shmi gives birth to Anakin**
- Employee 2: Han is the father of a new child Ben

Employee 1: Shmi Result

- Shmi will have a period of PDL during which she receives SDI
- In this case, the PDL/SDI period is six weeks
- If Shmi remains on leave at the end of the PDL/SDI period, she can transition to PFL for baby bonding beginning week seven
- **No option to pay PPL to Shmi in the six-week PDL/SDI period prior to PFL baby bonding period unless at 100% and not integrated with SDI/PFL to meet the existing paid parental leave policy exception**
 - From the SF OLSE: "This would not comply with the ordinance or its intent. The San Francisco Paid Parental Leave Ordinance is only for New Child Bonding and built on the CA PFL for bonding, not disability. The supplemental compensation payments are to be made for the bonding period to comply with the ordinance."

Example 2: New Non-Birthing Parent

Example

- Covered employer Saberworks with 20+ employees has two covered employees who have new children born on New Year's Day (January 1, 2025)
- Employee 1: Shmi gives birth to Anakin
- **Employee 2: Han is the father of a new child Ben**

Employee 2: Han Result

- Han is not a birthing mother, so he is not disabled
- This means he goes straight to PFL for baby bonding
- Han will therefore be eligible for PPL from Saberworks immediately upon the birth
- Note that this is different from Shmi, who must wait until her disability period has ended to receive PPL

Difference Between Disability and Bonding Leave Pay:

- Unless Saberworks chooses to provide additional pay to Shmi and other new SF birthing mother employees during the PDL/SDI period, Shmi will receive 70-90% of pay for first six weeks after birth, then 100% of pay for weeks 7-14 (while receiving PFL)

Example 3: SF Home Office

Example

- Covered employer First Order with 20+ employees has two long-time employees who have new children born on New Year's Day (January 1, 2025)
- **Employee 3: Darth works 3 days per week in company's Silicon Valley headquarters, and 2 days per week from home in his SF apartment**
- Employee 4: Kylo works from home 4 days per week in his Oakland house, and he comes into the SF office 1 day per week

Employee 3: Darth Result

- Darth meets all the requirements to be a PPL covered employee
- He has been employed for at least 180 days
- He works at least 8 hours per week in San Francisco (from home)
- His San Francisco work is at least 40% of his weekly hours (exactly 40% here)
- He is eligible for PFL for baby bonding with his new twins
- **Key point here is that the employee can be covered by the PPLO based exclusively on work from SF home!**
 - For more details: [SF PPLO in the Work-From-Home Era](#)

Example 4: SF Work One Day Per Week

Example

- Covered employer First Order with 20+ employees has two long-time employees who have new children born on New Year's Day (January 1, 2025)
- Employee 3: Darth works 3 days per week in company's Silicon Valley headquarters, and 2 days per week from home in his SF apartment
- **Employee 4: Kylo works from home 4 days per week in his Oakland house, and he comes into the SF office 1 day per week**



Employee 4: Kylo Result

- Kylo does not meet all the requirements to be a SF PPL covered employee
- He has been employed for at least 180 days
- He works at least 8 hours per week in San Francisco
- His San Francisco work is **NOT at least 40% of his weekly hours (20% here)**
- He is eligible for CA PFL for baby bonding with his new twins
- **Key point here is that employees who work at least 8 hours per week in SF can still be excluded from covered employee status**
 - The SF PPLO 40% requirement is an important difference from the SF HCSO!

07

Vacation Time

Required Use Provisions



Two Weeks Unused Vacation Leave Can Reduce Employer Payment

Employer May Require the Employee to Use Up to Two Weeks Unused Vacation Leave Prior to Receiving PFL

- Employers may first require that employees use up to two weeks of paid vacation time or PTO (but not sick time) before receiving PFL benefits
- PPLO does not affect this option

Employer May Then Require the Employee to Use Up to Two Weeks Unused Vacation Leave During PPL Period

- The employer may also require the employee to use up to an additional two weeks of paid vacation (if available) once PFL starts and the PPL period begins
- The paid vacation during this period must be integrated with PFL to cover only the remaining balance—which is the employer's PPL obligation
- Vacation time used during this period satisfies the employer's PPL obligation
- This can be a major reduction in the amount that the employer is required to pay for PPL!

Two-Week Unused Vacation Leave: Example

Example

- Jengo (a covered employee) has four weeks of **unused vacation time** (or PTO) available with his employer Kamino when he has a son, Boba
- Kamino's policy is to require use of up to two weeks vacation time prior to the PFL period
- Kamino also requires use of up to two weeks of vacation time to satisfy its PPL obligations
- Jengo's normal gross weekly wages are **\$1,000**



Result

- Jengo first uses two weeks of unused vacation time before receiving PFL
- After he uses two weeks of vacation, he starts receiving PFL (**\$600/week**)
- Kamino's PPL requirement is **\$400/week**, or **\$3,200 total** (\$400 x 8 weeks)
- Jengo has two weeks of unused vacation time remaining, valued at **\$2,000**
- Kamino's PPL obligation for the first five weeks is satisfied by draining the remaining two weeks of vacation time from Jenga (**\$2,000**)
- At the end of that five-week period, Kamino must pay the remaining three weeks of PPL from its funds (**\$1,200**)

08

Recordkeeping and Notices



Employer Notice Requirements

Yet another workplace poster!

- Covered employers must post the PPLO poster in a conspicuous place at any worksite or job site where any covered employee works
- Notice must be posted in English, Spanish, and Chinese (plus any other language spoken by at least 5% of employees at the workplace or job site)
- Model notice from prior slide includes the three main required languages

Employee handbook update, too

- If the covered employer maintains an employee handbook that describes personal or parental leave available to its employees, they must also include a description of the employee's PPLO rights
- Employer must include the PPLO description in the next edition of its handbook published on or after December 23, 2016 (the date the PPLO regulations were finalized)

Reminder: provide the PPL form


- See earlier slide for details on when to provide the PPL form to employees

PPLO Poster

Available at: <https://sf.gov/information/paid-parental-leave-ordinance>

City & County of San Francisco

Paid Parental Leave Ordinance



Notice of Rights for New Parents

If you take time off work to bond with a new child, you may be eligible for SF Paid Parental Leave supplemental compensation from your employer, in addition to your weekly benefit from the California Paid Family Leave program.

Are You Eligible?

- Did you start working for your employer 6 months (180 days) before taking bonding leave?
- Do you work a minimum of 8 hours per week & 40% of your hours in San Francisco?
- Are you receiving California Paid Family Leave benefits to bond with your new child?

Amount: California Paid Family Leave (PFL) benefits are 60% or 70% of weekly wages (up to a cap). SF employers pay the difference between your weekly benefit from the California PFL program and 100% of your normal gross weekly wages (up to the maximum).

For more information, visit www.sfgov.org/pplo or call (415) 554-4190.

Duration: Up to 8 weeks.

Employers with 20 or more employees worldwide are covered by this law.

Ordenanza de Licencia Paternal Pagada de San Francisco
Aviso de Derechos de Nuevos Padres

Si toma tiempo libre del trabajo para vincularse con un nuevo bebé, usted puede ser elegible para la remuneración suplementaria de la Licencia Paternal Pagada de SF de su empleador, además de su beneficio semanal del programa de Permiso Familiar Pagado de California.

¿Está usted elegible?

- ¿Comenzó a trabajar para su empleador 6 meses (180 días) antes de la licencia de vinculación?
- ¿Trabaja un mínimo de 8 horas por semana y el 40% de sus horas en San Francisco?
- ¿Está recibiendo beneficios del Permiso Familiar Pagado de California para vincularse con su bebé?

Duración: Hasta 8 semanas.

Los empleadores con 20 o más empleados en todo el mundo están cubiertos por esta ley.

三藩市带薪育儿休假条例

新父母福利通知: 如果你想休假和新生儿建立感情, 你可能有资格从雇主那里获得三藩市带薪育儿休假补助金 (SF Paid Parental Leave supplemental compensation), 还是在你的加州带薪家庭休假计划 (California Paid Family Leave Program) 获得福利之外的补助金。

你符合资格吗?

- 你在育儿休假之前是否已为你的雇主工作了 6 个月 (180 天)?
- 你在每週至少工作 8 小时且 40% 的工作时间都在三藩市?
- 你是否因为新生儿的缘故领取加州带薪家庭休假福利?

金额: 加州 PFL 福利是每週工资的 60% 或 70% (不超过上限)。三藩市雇主支付你应得的加州带薪家庭休假计划 (PFL) 中获得的每週补助金和你的雇主工资津贴的 (100%) 之间的差额 (不超过上限)。

如需了解更多信息, 请浏览网站 www.sfgov.org/pplo 或致电 (415) 554-4190。

持续时间: 最多 8 周。

在全球有 20 个或以上员工
的雇主均受此法律管辖。

Ordenanza ng San Francisco ukat sa Bayan na Oras para sa mga Bagong Magulang
Pautawan ng mga Karapatan ng mga Bagong Magulang

Ang kopya sa pagpapaliwanag sa tsahiliko ayon sa madaling magaling ang bagong amay, maaari kang tumanggap ng benepisyo dahil sa kahati mula sa inyong empleador sa kahalal ng San Francisco para sa mga bagong magulang (SF Paid Parental Leave supplemental compensation), kahati sa ibang magulang benepisyo galing sa California (California Paid Family Leave program).

Sino ang maaaring tumanggap nang ibang benepisyo?

- Maaaring ipagbigay sa inyo ang benepisyo kung sa inyo nagtrabaho sa kumpanya (180 araw) bago ang inyong bahay.
- Maaaring ipagbigay sa inyo ang benepisyo kung sa inyo nagtrabaho sa 40% ng inyong oras sa San Francisco.
- Maaaring ipagbigay sa inyo ang benepisyo galing sa California (California Paid Family Leave) kung hindi inyo tumanggap ng benepisyo sa inyo.

Halaga: Ang mga benepisyo ng California Paid Family Leave (PFL) ay 60% o 70% ng inyong magaling sahod (ayon sa limitasyon). Ang kahalagang sa inyo mababayaran (magaling) benepisyo mula sa California Paid Family Leave (PFL) ay bahagay ng SF employer ang inyong magaling ang 100% natanggap ng inyo kahati sa kahati sa benepisyo sa inyo mababayaran (halaga sa madaling).

Para sa kaugapang impormasyon, bumili sa www.sfgov.org/pplo o tawagan ang (415) 554-4190.

Notice of Rights for New Parents

If you take time off work to bond with a new child, you may be eligible for **SF Paid Parental Leave supplemental compensation** from your employer, in addition to your weekly benefit from the California Paid Family Leave program.

Are You Eligible?

- Did you start working for your employer 6 months (180 days) before taking bonding leave?
- Do you work a minimum of 8 hours per week & 40% of your hours in San Francisco?
- Are you receiving California Paid Family Leave benefits to bond with your new child?

Amount: California Paid Family Leave (PFL) benefits are 60% or 70% of weekly wages (up to a cap). SF employers pay the difference between your weekly benefit from the California PFL program and 100% of your normal gross weekly wages (up to the maximum).

Duration: Up to 8 weeks.

Employers with 20 or more employees worldwide are covered by this law.

For more information, visit www.sfgov.org/pplo or call (415) 554-4190.



Template Handbook Provision – SF Employees Only

Paid Parental Leave (PPL) – San Francisco Employees

Certain employees who work in San Francisco are eligible for Paid Parental Leave (PPL) upon having a new child by birth, adoption, or foster care placement.

To be eligible for PPL, you must meet all of the following requirements:

- A. Have worked with the Company for at least 180 days prior to the start date of the leave;
- B. Perform at least eight hours of work per week in San Francisco;
- C. Perform at least 40% of your total weekly work hours in San Francisco; and
- D. Be receiving California PFL for new child bonding.

If you are eligible for PPL, the Company will pay the weekly difference between your normal weekly gross wages (*up to a cap*) and your weekly CA PFL benefit. You will receive PPL from the Company for the duration of the period you receive CA PFL for new child bonding. PPL is not available during any other period of leave related to a new child (e.g., if you are a new birthing mother, you will not receive PPL during the period of CA PDL in which you receive CA SDI).

CA PFL pays 70% or 90% of your weekly wages (*up to a cap*) depending on your income level, which means that the Company will pay the remaining 30% or 10% of your weekly wages (*up to a cap*) in PPL, as applicable.

If you are a San Francisco employee who may be eligible for PPL, please contact People Operations in advance of your new child bonding leave for more details and limitations, as well as a copy of the Parental Leave Form you must complete to receive PPL.

[Note to employer: The cap for 2025 is based on a maximum weekly benefit of \$1,681. Employers may choose to increase or eliminate the cap to provide full compensation to employees with a salary that exceed the cap. That is the *italicized* option here.]



Template Handbook Provision – All CA Employees

Paid Parental Leave (PPL) – California Employees

The Company provides Paid Parental Leave (PPL) upon eligible employees having a new child by birth, adoption, or foster care placement.

To be eligible for PPL, you must meet both of the following requirements:

- A. Have worked with the Company for at least 180 days prior the start date of the leave; and
- B. Be receiving California PFL for new child bonding.

If you are eligible for PPL, the Company will pay the weekly difference between your normal weekly gross wages (*up to a cap*) and your weekly CA PFL benefit. You will receive PPL from the Company for the duration of the period you receive CA PFL for new child bonding. PPL is not available during any other period of leave related to a new child (e.g., if you are a new birthing mother, you will not receive PPL during the period of CA PDL in which you receive CA SDI).

CA PFL pays 70% or 90% of your weekly wages (*up to a cap*) depending on your income level, which means that the Company will pay the remaining 30% or 10% of your weekly wages (*up to a cap*) in PPL, as applicable.

If you are a San Francisco employee who may be eligible for PPL, please contact Human Resources in advance of your new child bonding leave for more details and limitations, as well as a copy of the Parental Leave Form you must complete to receive PPL.

(Note: This PPL provision complies with the San Francisco Paid Parental Leave Ordinance. The Company offers PPL to all California employees meeting the requirements set forth above—not just those working in San Francisco.)

[Note to employer: The cap for 2025 is based on a maximum weekly benefit of \$1,681. Employers may choose to increase or eliminate the cap to provide full compensation to employees with a salary that exceed the cap. That is the *italicized* option here.]



Recordkeeping Requirements

Three-Year Rule

Yet another record retention rule!

- Covered employers must keep records documenting PPL paid to employees for a period of **three years**
- Must allow the OLSE to access such records, with appropriate notice and at a mutually agreeable time, to monitor compliance with the PPLO

Failure to comply

- Failure to comply results in **presumption that the employer has violated the PPLO** when an issue arises for an employee
- Employer must demonstrate clear and convincing evidence of compliance to rebut that presumption
- Applies where employer does not maintain or retain adequate records documenting PPL paid to an employee
- Also applies where employer does not allow the OLSE reasonable access to such records

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Other Compliance Issues



The Other PPLO Stuff

Exclusions from the PPLO

- Employers with fewer than 20 employees (worldwide)—if fluctuates, use a three-month lookback period to determine employer size
- All governmental entities
- Collectively bargained employees if the requirements are expressly waived in the CBA
- Also excludes any CBA entered into (and not extended) before the PPLO was enacted (4/5/16)

Multiple Employers or Tipped Employees

- Special rules apply if the employee has multiple employers or receives tips
- Covered employer has the right to request pay stubs from employee to verify wages
- Calculation method available here:
<https://sf.gov/information/paid-parental-leave-ordinance>

PPL payment timing

- Employer must make a good-faith effort to make the first PPL payment on the payday for the next full pay period after the employee completes and provides the PPL form
- For subsequent payments, the employer must make a good-faith effort to pay in accordance with the employer's regular pay schedule
- Outer limit for full PPL payment is 30 days after the employee's PFL period ends

The Other PPLO Stuff

Intermittent leave

- Employees are permitted to receive PFL benefits intermittently
- Extensive PPLO rules govern how to comply during an employee's intermittent leave
- See rules starting on page 12: [Rules Implementing the Paid Parental Leave Ordinance](#)

Appeal process

- Employee may report suspected violations of the PPLO to the OLSE
- If the employer receives a Determination of Violation, it may file an appeal by requesting a hearing before a neutral hearing officer appointed by the Office of the Controller
- Employer will have the burden of proof to show that the violation is incorrect

California Voluntary Plans (VDI)

- Employers with a California Voluntary Plan (VDI) that replaces SDI/PFL must still comply with the PPLO
- PPL payments may be provided through the voluntary plan or by paying the PPL amounts directly to the covered employee

PPLO Quick Steps Guide

Available at: <https://sf.gov/information/paid-parental-leave-ordinance>



EMPLOYEE'S Guide to the San Francisco Paid Parental Leave Ordinance

Step #1

Apply for CA Paid Family Leave (PFL) Benefits

Online or paper application through Employment Development Department (EDD).

Be sure to check the box allowing EDD to disclose your benefit amount.

Step #2

Complete SF Paid Parental Leave Form (SF PPL Form)

Form is available on the OLSE Website and should be provided by your employer.

If you have multiple employers, complete a form for each employer.

Step #3

Submit SF PPL Form & EDD Notice of Computation to Employer

When you apply for PFL benefits, the EDD will send you a Notice of Computation that includes your weekly benefit amount.

Step #4

Notify Employer When You Receive First PFL Payment

If requested, provide your employer with the EDD Notice of Payment (also known as the Electronic Benefit Payment Notification).



EMPLOYER'S Guide to the San Francisco Paid Parental Leave Ordinance

Step #1

Give Notice to Employees

Post Notice created by OLSE.

Include a description of the right to Supplemental Compensation under the SF Paid Parental Leave Ordinance (PPLO) in employee handbook.

Step #2

Give Employee SF Paid Parental Leave Form (SF PPL Form)

Available at: <http://sfgov.org/pplo>

Provide a copy as soon as employee asks about parental leave or tells you she/he is expecting a newborn, adopted or foster child. It is also recommended to provide it to all new employees.

Step #3

Determine Employee's Eligibility

The employee is eligible if he/she: (1) commenced work for you at least 180 days before leave period; (2) works at least 8 hours per week and 40% of total weekly hours in San Francisco; (3) has applied for and is eligible for CA Paid Family Leave (PFL).

Step #4

Calculate & Pay Supplemental Compensation

You will need the employee's Normal Weekly Wages and EDD Weekly Benefit amount. This information should be on the SF PPL Form and EDD Notice of Computation, which the employee receives from EDD.

Calculation instructions available on the OLSE website.



STOP: Your Application is Now Complete!



Remember to Maintain Records and that Retaliation is Prohibited Under the Ordinance.

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Enforcement



PPLO Enforcement and Penalties

1	If the OLSE determines that the employer has committed a violation after the appeal process, it may order PPL payment to the employee
2	OLSE may order that the PPL payment to the employee include an administrative penalty of the greater of: <ul style="list-style-type: none">a. Three times PPL amount withheld to the employee; orb. \$250
3	Failure to post the notice, comply with anti-retaliation provisions, or other noncompliance includes a \$50/day administrative penalty payment to each employee
4	OLSE may request that the City revoke or suspend any city certificates, permits, or licenses held by the employer where “prompt compliance is not forthcoming”
5	OLSE may order a \$50/day penalty to the City to fund its enforcement activity
6	The City or any other person may bring a civil action against the employer after serving notice to the OLSE and City Attorney

Wrap-up

Takeaways



The San Francisco Paid Parental Leave Ordinance (PPLO)

Three Key Points to Remember

1

The SF PPLO imposes a supplemental compensation requirement for certain employees working in San Francisco. The law is designed to provide employees with full pay during their period of new child bonding leave. Keep in mind that the covered employee definition for PPLO eligibility is different in a few very significant ways from the HCSO covered employee definition!

2

There is no funding mechanism for SF PPLO supplemental compensation other than the employer's general responsibility to cover the payments. Unlike the CA PFL portion, there is no payroll tax and no government-administered program to ensure there are resources and systems in place to cover the cost and process. Instead, employers are broadly responsible for all aspects of PPLO funding and administration.

3

Many employers want to simply opt-out of the SF PPLO scheme by being at least as generous as the law requires. This is particularly desirable for employers operating in multiple jurisdictions that do not want to have different parental programs in place for different groups of employees. Make sure that your arrangement meets the specific existing paid parental leave exemption requirements to qualify.

Content Disclaimer

The San Francisco Paid Parental Leave Ordinance (PPLO)

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Thank you



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