guardian of a child who:

(c) Caregiving leave of:

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IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 447

BY NASH

1	AN ACT
2	RELATING TO THE IDAHO PAID FAMILY LEAVE ACT; AMENDING TITLE 44, IDAHO CODE,
3	BY THE ADDITION OF A NEW CHAPTER 28, TITLE 44, IDAHO CODE, TO PROVIDE A
4	SHORT TITLE, TO DEFINE TERMS, TO ESTABLISH PROVISIONS REGARDING PAID
5	FAMILY LEAVE AND BENEFITS AND TO PROVIDE A PROHIBITION, TO ESTABLISH
6	PROVISIONS REGARDING A PAID FAMILY LEAVE FUND AND A CERTAIN TAX, TO
7	PROVIDE AUTHORITY TO THE IDAHO DEPARTMENT OF LABOR, AND TO PROVIDE FOR
8	STATUTORY CONSTRUCTION AND PURPOSE; AND DECLARING AN EMERGENCY AND PRO-
9	VIDING AN EFFECTIVE DATE.
10	Be It Enacted by the Legislature of the State of Idaho:
11	SECTION 1. That Title 44, Idaho Code, be, and the same is hereby amended
12	by the addition thereto of a NEW CHAPTER, to be known and designated as Chap-
13	ter 28, Title 44, Idaho Code, and to read as follows:
14	CHAPTER 28
15	IDAHO PAID FAMILY LEAVE ACT
16	44-2801. SHORT TITLE. This chapter shall be known and may be cited as
17	the "Idaho Paid Family Leave Act."
18	44-2802. DEFINITIONS. As used in this chapter:
19	(1) "Department" means the Idaho department of labor.
20	(2) "Employee" means an individual receiving remuneration for services
21	from an employer.
22	(3) "Employer" shall have the same meaning as "covered employer" pro-
23	vided in section 72-1315, Idaho Code.
24	(4) "Family member" means a spouse, parent, stepparent, child,
25	stepchild, foster child, sibling, grandparent, aunt, uncle, or other rela-
26	tive, whether by blood, law, or marriage, with whom an employee has a close
27	family relationship.
28	(5) "Minor" means a person under the age of eighteen (18) years.
29	(6) "Payroll" means the amount of wages paid by an employer.
30	44-2803. PAID FAMILY LEAVE BENEFITS PROHIBITION. (1) An employee
31	shall be entitled to the following paid family leave:
32	(a) Three (3) months of maternity leave for a person who is pregnant or
33	who has recently given birth;
34	(b) Twelve (12) months of parental leave, which may be taken by one
35	(1) person or divided between two (2) persons, for the parent or legal

(i) Was born within the past eighteen (18) months; or(ii) Was adopted within the past twelve (12) months; and

- (i) Six (6) months for an employee providing care for a seriously ill or injured family member who is a minor;
- (ii) Six (6) months for an employee providing end-of-life care for any family member; or
- (iii) Three (3) months for an employee caring for a seriously ill or injured family member who is an adult.
- (2) The rate of pay during paid family leave shall be up to two-thirds (2/3) of an employee's regular pay. Maximum weekly benefit amounts shall be determined and paid by the department.
- (3) No employer shall terminate, demote, or take other adverse employment action against an employee who takes paid family leave as described in this section. Any employer that takes such adverse employment action shall be assessed a penalty as determined by the department, which penalty may equal up to twenty percent (20%) of the employer's payroll, none of which may be deducted from employee pay.
- 44-2804. PAID FAMILY LEAVE FUND -- PAYROLL TAX. (1) There is hereby established in the state treasury the paid family leave fund, to be administered by the department. Moneys in the fund shall be used to pay the benefits described in section 44-2803, Idaho Code, and shall consist of:
 - (a) Tax revenues described in subsection (2) of this section;
 - (b) Appropriations by the legislature; and

- (c) Interest earned on moneys in the fund.
- (2) A quarterly tax is hereby levied on each employer in the amount of two percent (2%) of the employer's payroll, as determined by the department. Up to half of the tax may be deducted from employee pay. Revenues from the tax described in this subsection shall be deposited in the paid family leave fund.
- 44-2805. DEPARTMENT AUTHORITY. The department is authorized to take such actions as are necessary to implement and enforce the provisions of this chapter, including the promulgation of any necessary rules.
- 44-2806. STATUTORY CONSTRUCTION AND PURPOSE. The provisions of this chapter shall be construed liberally in order to effectuate the purpose of the chapter, which is to ensure that Idahoans may take leave as necessary to care for their families.
- SECTION 2. An emergency existing therefor, which emergency is hereby declared to exist, this act shall be in full force and effect on and after July 1, 2022.