

USAFACTS

Measuring Paid Family Leave and Family Tax Credits

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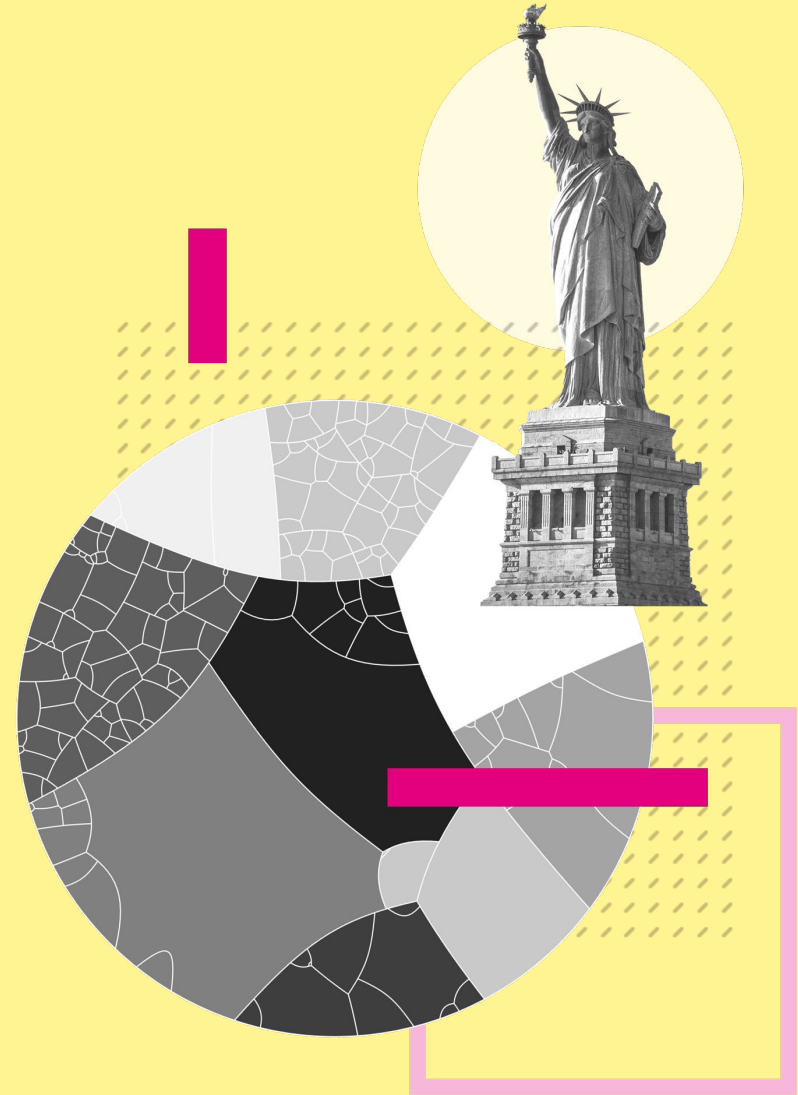
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Paid Family and Medical Leave

Main sources: National Compensation Survey (Bureau of Labor Statistics), Family and Medical Leave Act Survey (Department of Labor)

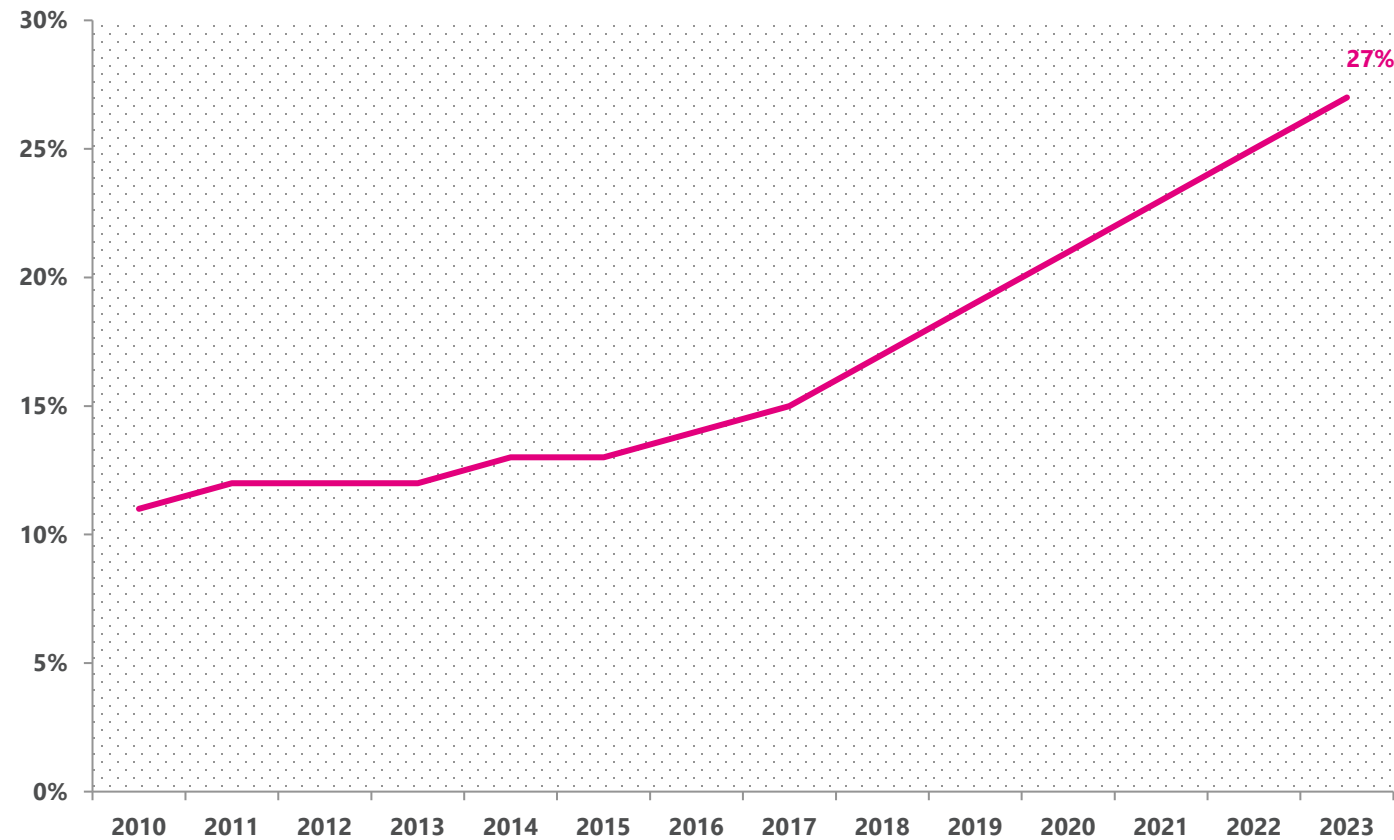
What does government data tell us?

- Employer-provided benefits
- Leave taking under FMLA



While workers who receive paid family leave from their employers are in the minority, the benefit has become more prominent in recent years

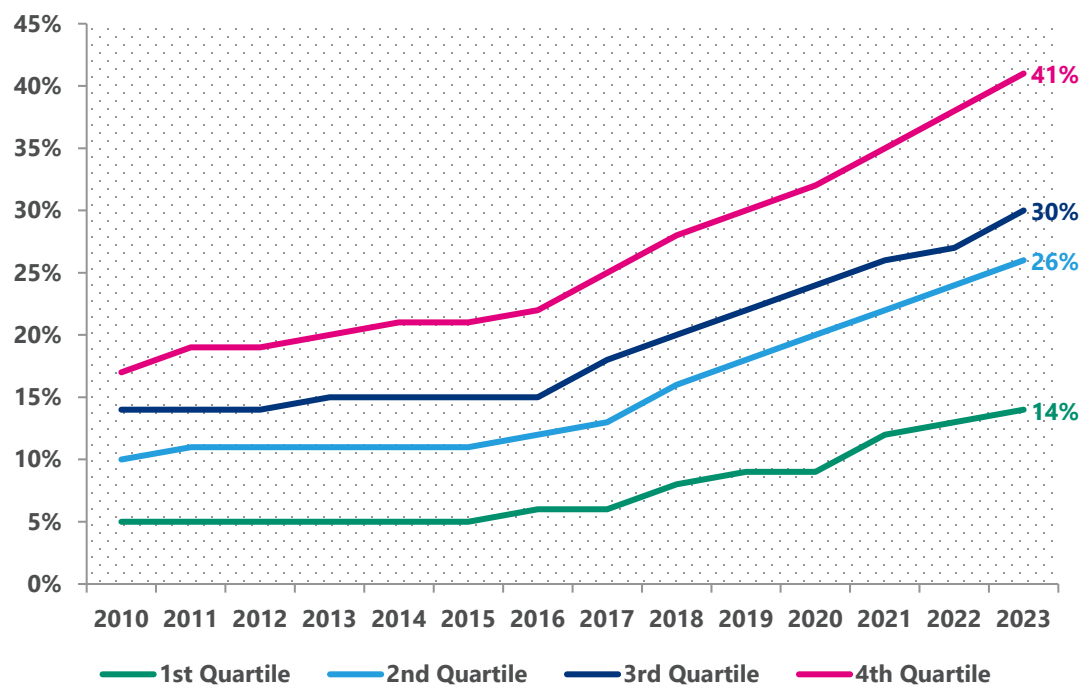
Percent of Workers with Paid Family Leave as an Employer Benefit, 2010-2023



Source: Bureau of Labor Statistics, National Compensation Survey

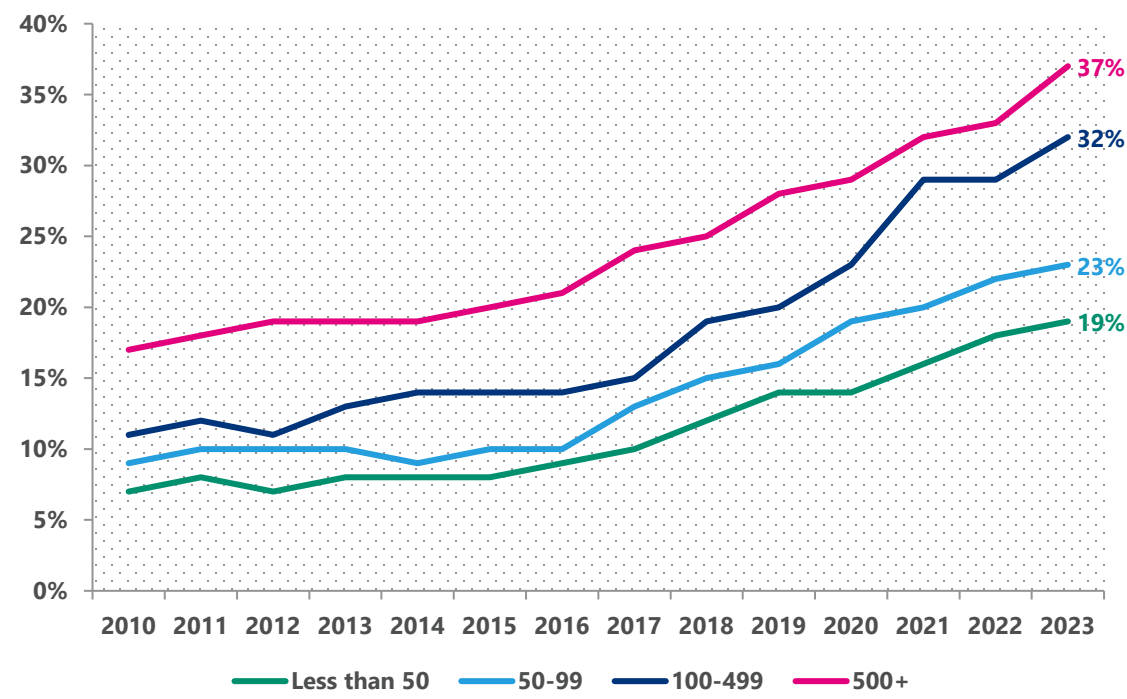
High-wage workers and those working for large employers are the most likely to receive paid family leave as an employer benefits

Percent of workers with employer-provided paid family leave by wage quintile, 2010-2023



Source: Bureau of Labor Statistics, National Compensation Survey

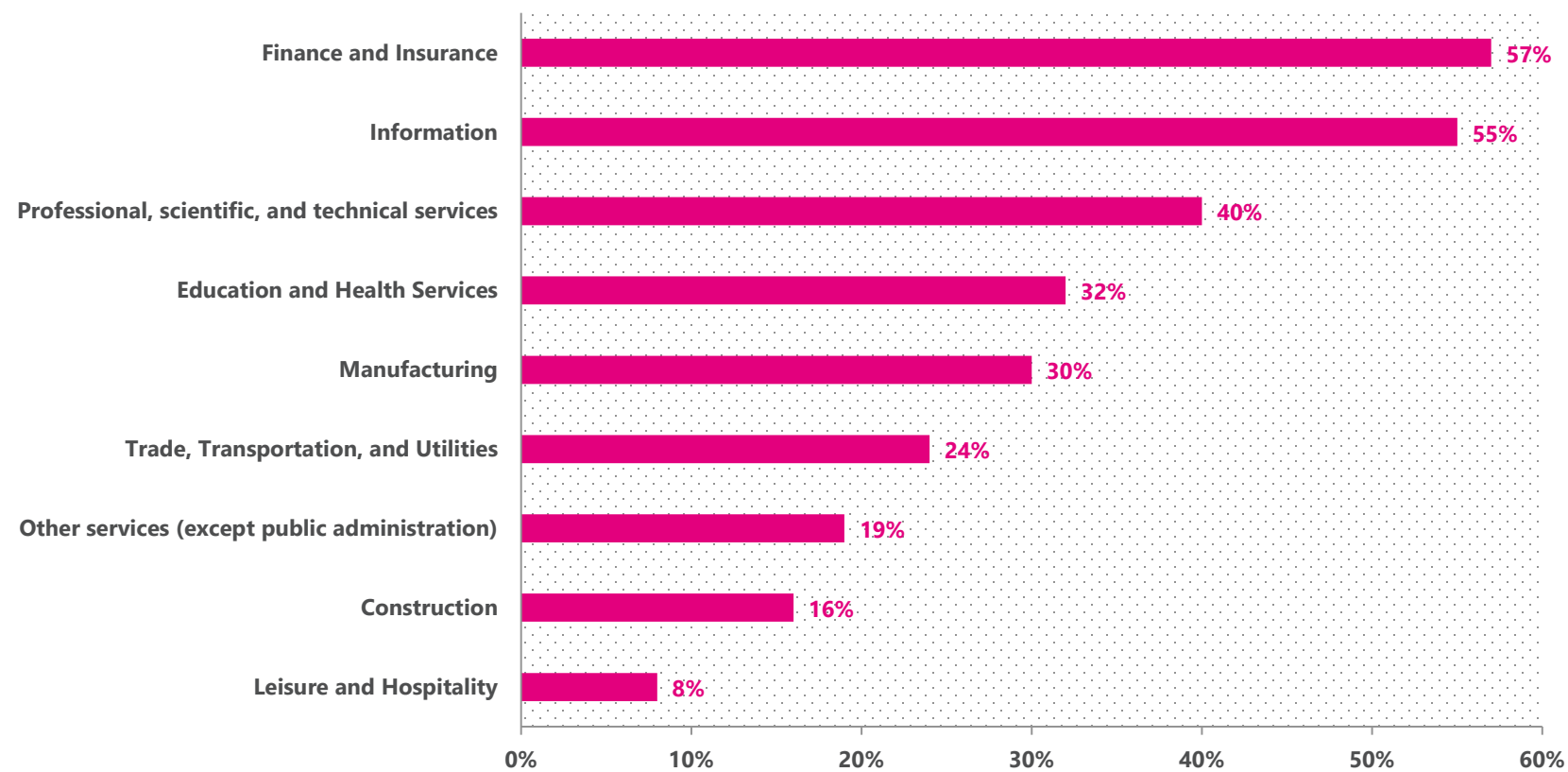
Percent of workers with employer-provided paid family leave by employer size, 2010-2023



Source: Bureau of Labor Statistics, National Compensation Survey

Finance and information industries are most likely to provide paid family leave

Employer Provided Paid Family Leave Benefits by Industry, 2023



Source: Bureau of Labor Statistics, National Compensation Survey

DOL FMLA Survey, 2018

Department of Labor FMLA survey, 2018:

- FMLA coverage
- Frequency of leave taking
- Types of leave benefits used
 - 66% who took FMLA combined other forms of leave to get paid while on leave. Among them:
- What happens without paid leave benefit (or partial pay)
 - 76% limited spending
 - 43% used savings intended for this situation
 - 34% used savings intended for something else
- Duration

Data Limitations

Employer-Provided PFL Benefits (BLS)

- Limited to percent of workers with access to the benefit
- No data on characteristics of the benefit, such as duration or wage replacement
- No data on frequency or duration of leave taking

FMLA Data (DOL)

- Significant lags and inconsistently provided
 - Most recent data is from 2018
 - Next most recent is from 2012

State Program Data

- No consistency in reporting
- Reported data often focuses on program performance vs individual experience

Why these limitations matter

Leave taking today

- Lack an adequate understanding of employer benefits and how workers use them
- Do not have regular information leave taking behaviors
- No comprehensive understanding of who gets leave under state policies

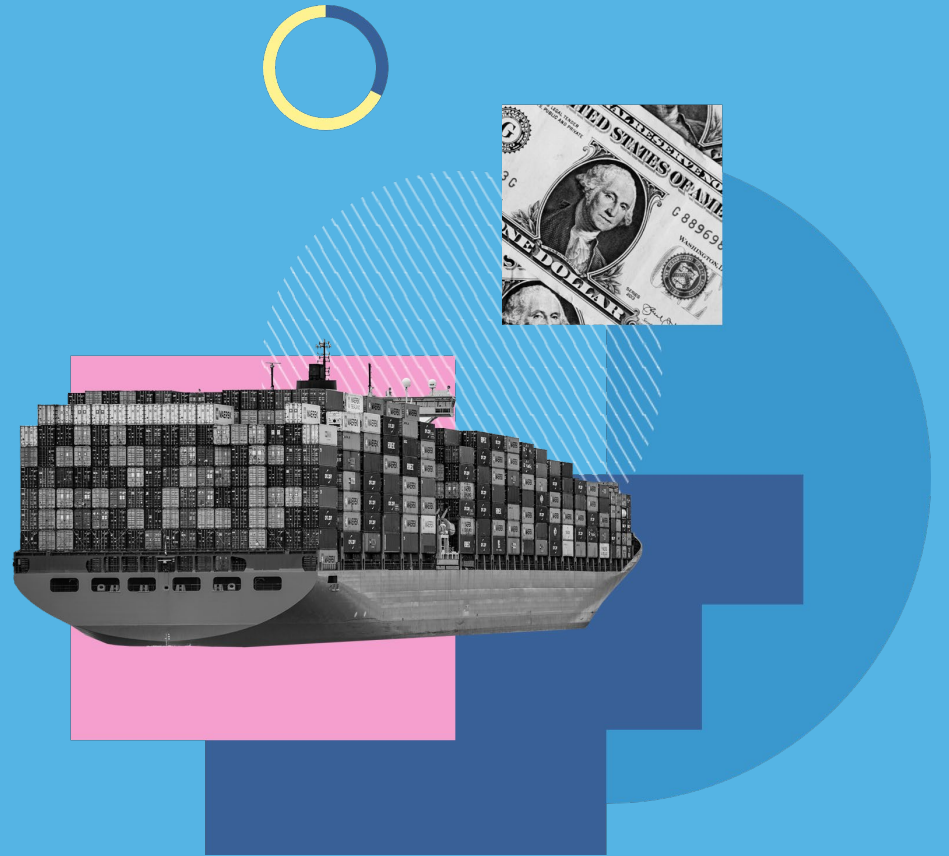
Projecting Costs

- Considerable uncertainty about the budgetary implications of a federal PFL policy
- Driven by lack of data on leave taking

Tax Data

Statistics of Income, Internal Revenue Service

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Why are Tax Data Relevant to the Care Economy?

A growing number of policies to support families and children are administered through the tax code:

- Earned Income Tax Credit
- Child Tax Credit
- Child and Dependent Care Tax Credit
- 45S Tax Credit for Paid Family and Medical Leave
- 45F Employer-provided child care credit
- COVID-era sick and family leave credit

General Limitations to Tax Statistics

Publication delays

- Topline tabulated data: lags two to three years (most recent is from 2022)
- Public-use file: Most recent is from 2015

Unpublished data

- SOI is unable to publish significant amount of data, including on health insurance and student debt

Website

- SOI does not have a standalone website
- Users must have strong working knowledge of the IRS website, existing tables, and the US tax system to answer simple questions

Tax data limitations continued

Child Tax Credit

- Reports refundable and nonrefundable credit data separately
- Does not identify those claiming both
- In 2021, reported refundable, nonrefundable, and advanced CTC separately

45S PFL Employer Credit

- Limited data

45F Child Care Employer Credit

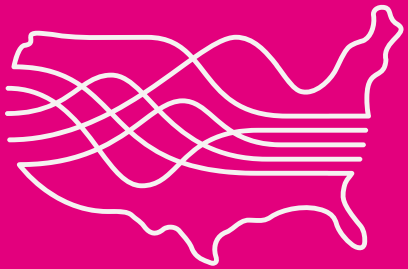
- Limited data

Thank you!

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