

A photograph of a man with dark hair, wearing a grey sweater, holding a baby in a white shirt. He is looking down at a smartphone in his right hand. The background is a blurred indoor setting with a circular light fixture.

insights from
the **experts**

2023

NFP Leave

Benchmarking Report



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About the Author

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Maria leads the HR consulting practice and offers NFP’s clients strategic guidance on HR related functions such as organizational harmonization, leave management and employment practices. Her expertise is in the areas of HR audits and compliance, and she assists clients in implementing comprehensive and compliant total rewards programs. Maria also has extensive expertise in assisting start-ups create a solid HR infrastructure to accommodate rapid growth and expansion. ● Maria has over 28 years of Human Resources experience working in various industries. Maria holds a Senior Certified Professional designation from the Society of Human Resources Management, and a Leave Management Specialist certification from DMEC. Maria has been a professional member of SHRM and the National Association of Female Executives since 1998. Having extensive practice in the corporate benefits market, Maria also holds a NY State Insurance license for Health, Life and Accident Insurance.

Overview

2023 NFP Leave Benchmarking Report

NFP conducted a benchmarking study to identify the leave management practices that drive policy across various US industries. To gather this information, NFP commissioned Hanover to conduct a nationwide quantitative benchmarking study to further understand organizational practices and offerings. The survey gathered data related to maternity/parental leave, holidays, paid time off, family caregiver leave, bereavement leave, sabbaticals and leave administration. NFP has compiled the results of this study and created the following report to provide insight to HR practice leaders on leave policy trends, best practices and compliance.

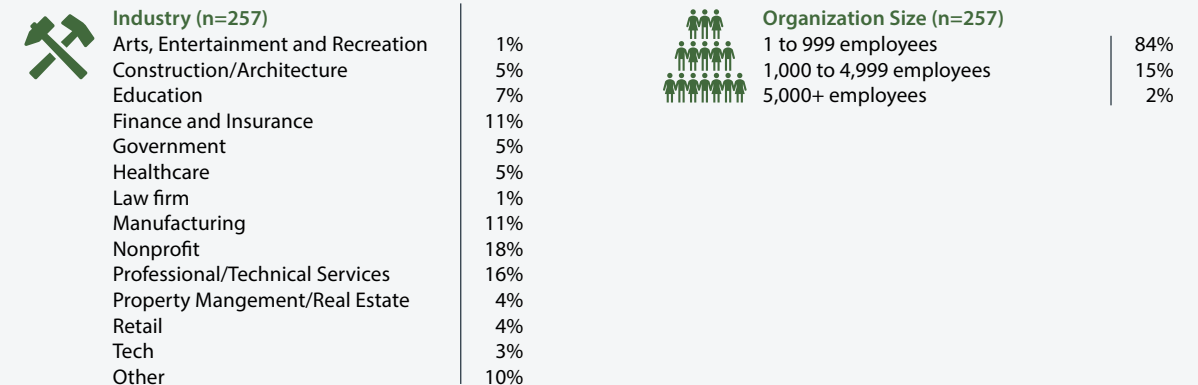
Survey Administration and Survey Sample

- The survey was administered online, and respondents were made up of NFP clients.
- The analysis includes a total of 257 respondents.

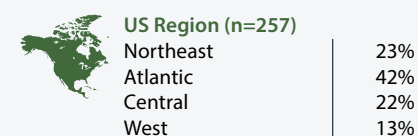
Respondent Qualifications

- Age 18+, employed in the United States
- Full-time employment in the Human Resources department at their organization
- Must participate in creating and updating their company's leave management policies (i.e., paid time off, maternity leave, parental leave, bereavement, etc.)

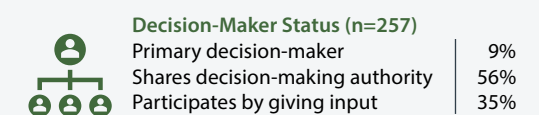
RC-Fig. 01 and Fig. 02
Respondent Characteristics



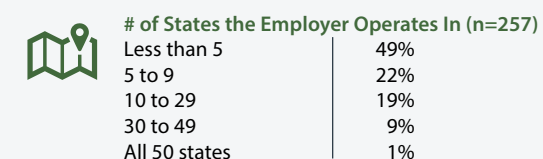
RC-Fig. 03
Respondent Characteristics



RC-Fig. 05
Respondent Characteristics



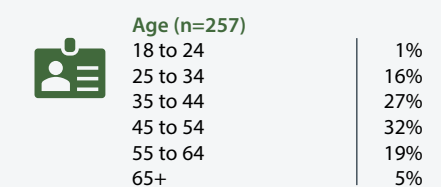
RC-Fig. 04
Respondent Characteristics



RC-Fig. 06
Respondent Characteristics




RC-Fig. 07
Respondent Characteristics



Key Takeaways

Policy Trends

77% 

of employers offer the same amount of **PTO** to exempt and non-exempt employees

While roughly half of employers offer **maternity (45%)** and **parental (49%) leave**, **74%** of employers still **do not** offer family **caregiver** leave

75% of parental leaves do not differentiate between primary and secondary caregivers

24% of employers provide **paid bereavement leave** for miscarriage and failed IVF attempts

61% of employers provide more than five paid **sick days** per year

45% of employers offer Juneteenth as a paid company holiday



Maternity Leave

Over the years employers have increasingly offered maternity leave benefits, some because it’s just simply “the right thing to do” and others to attract and retain top talent. Offering maternity leave benefits has its challenges; coordination with short-term disability benefits, state statutory disability plans and internal salary continuation plans keep HR practitioners on their toes when ensuring that maternity leaves are administered correctly.

Another layer of complexity is compliance. When formulating maternity leave policies, employers need to ensure that policies are compliant with Equal Employment Opportunity Commission (EEOC) regulations. Described by the EEOC as a “pregnancy-related medical leave,” the birth and recuperation period for a birth parent falls under short-term disability. It is surprising that our survey found that many organizations (42%) do not coordinate maternity leave with their short-term disability plans.

Employers may in fact be leaving money on the table if they are not coordinating their maternity leave offerings with short-term disability (42% do not) and state provided medical leave benefits (63% do not). Best practice dictates that in the case of maternity leave, the state is the first payer (where applicable in states with medical leave laws), and then the short-term disability plan will cover the benefit

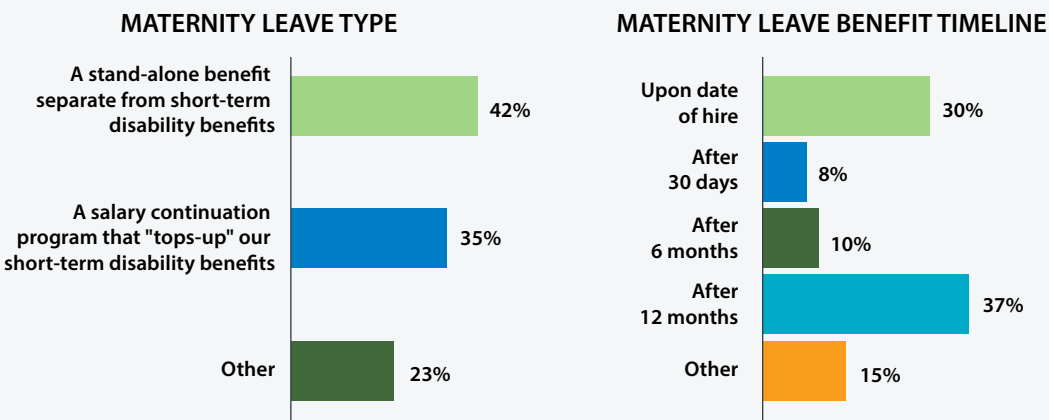
up to a certain percentage (most commonly 60% up to a weekly max). This then allows the employer to provide salary continuation, which will “top-up” the benefits the employee is already receiving from short-term disability and/or state provided benefits (if they chose to do so). It is only in cases where the organization does not offer its employees a short-term disability benefit (or is not eligible for any state provided medical benefits), that the employer would need to consider paying 100% of its maternity leave benefit. Competitive employers tend to provide maternity leave benefits upon date of hire, while others prefer that employees have at least one year of tenure before providing this type of benefit.

While 94% of employers run FMLA and maternity leave concurrently, only 37% of them are running state leave concurrently as well, (where applicable). It is best practice to require employees to file a claim for any state benefits they may be eligible for during a qualifying leave. Following this practice will prevent employees from “stacking” leave time off. According to the state, if they don’t file a claim, the employee is still eligible for the time off, and may request it after they have exhausted time under an employer’s maternity leave policy.

Almost Half of Companies’ Maternity Leave Is a Stand-Alone Benefit Separate from Short-Term Disability

Employees tend to become eligible for maternity leave either upon the date of hire (30%) or after 12 months (37%).

ML-Fig. 01
Maternity Leave

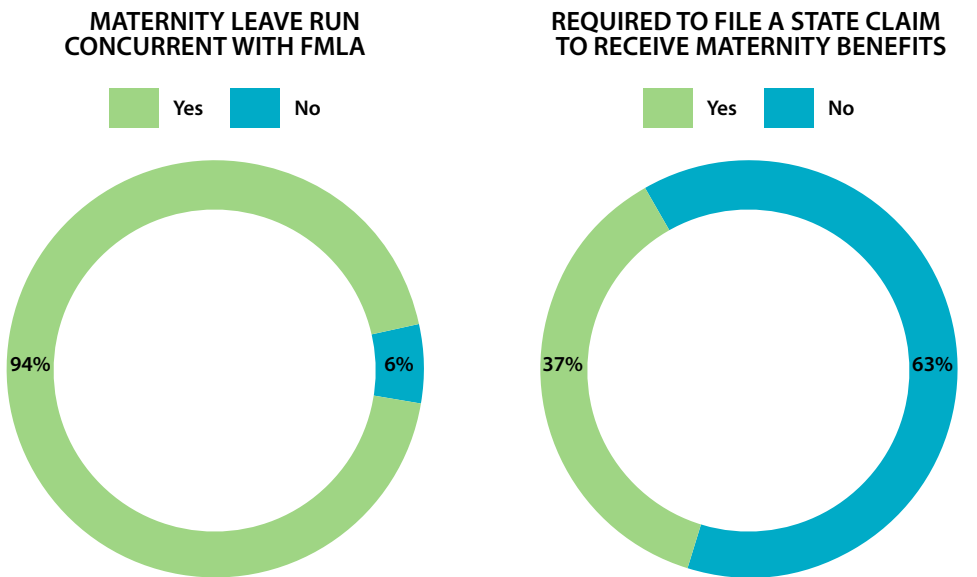


Almost All Organizations Run Maternity Leave Concurrently with FMLA

Only one-third of companies (37%) require employees to file a state claim when receiving maternity leave benefits. *

*Only respondents subject to state paid leave answered this question.

ML-Fig. 02
Maternity Leave



Parental Leave

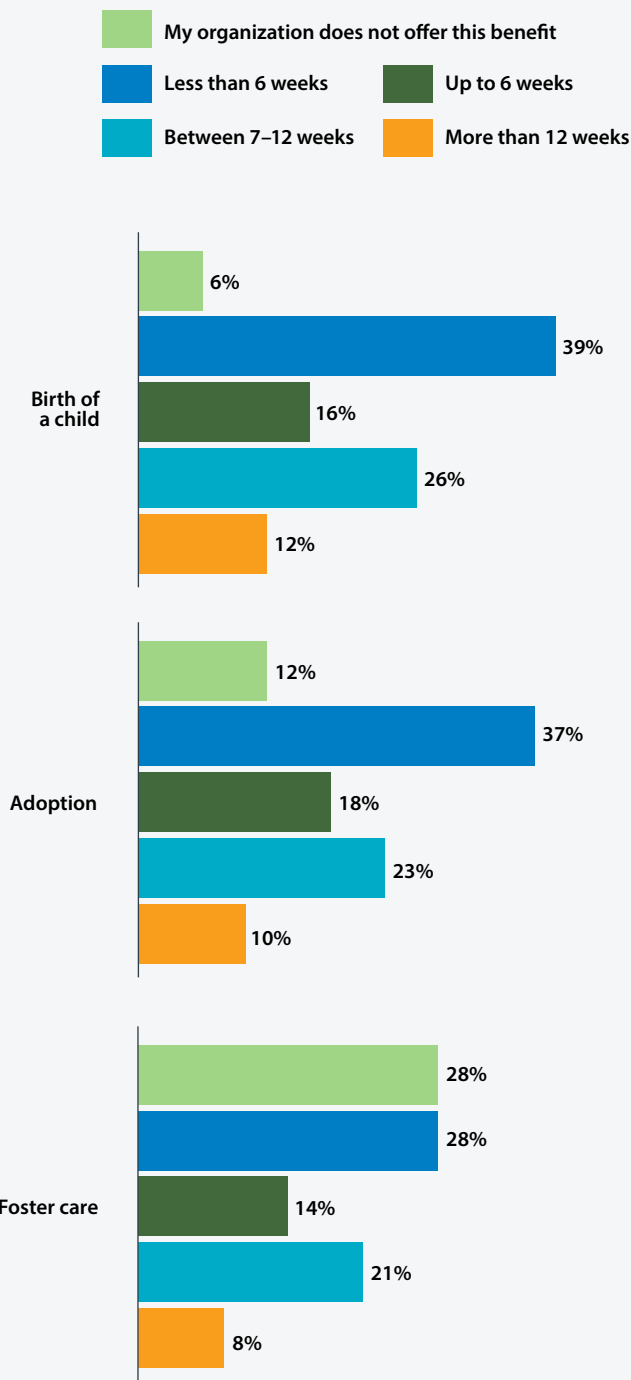
To attract and retain talent in a competitive market, many employers offer parental leave as a benefit to their employees. For multistate employers required to comply with state provided paid family leave (PFL), it just makes sense. As of Q4 2022, nine states and the District of Columbia have enacted PFL programs with three more states slated to follow. These programs are active in California, Connecticut, Massachusetts, New Hampshire (voluntary), New Jersey, New York, Rhode Island, Oregon and Washington, while the programs in Colorado (2024), Maryland (2025), and Delaware (2026) will soon go into effect.¹ Many employers create a comprehensive companywide parental leave policy to provide equitable time off for all employees, regardless of state requirements.

While the survey shows that parental leave is most prevalent for the birth of a child, and employers certainly have the autonomy to craft their own policies, best practice is to provide parental leave for all three types of leave (birth, adoption and fostering) equally under one policy to allow new parents to bond with a child. Creating equitable policies for all employees that are in line with federal and state guidelines (for the same reasons) provides fairness and ease of administration for employers. On average, 23% of employers offer between seven and 12 weeks of paid parental leave to bond with a newborn, adopted or fostered child.

Many employers (40%) require an employee to be with the company for more than 12 months to be eligible for parental leave benefits. This is quite common

as most employers want to provide benefits to those who are invested in their organization. This practice is also more prevalent in a workforce that experiences high turnover. More competitive employers tend to provide a shorter eligibility period for parental leave benefits such as date of hire (31%). Others align the parental leave with their health benefit eligibility period such as after 30 days of employment (8%), while still others may align the parental leave to their state paid leave, such as after six months in New York (NYPFL, 12%). It is common practice to permit employees to take parental leave intermittently, particularly if the organization struggles with scheduling constraints. Allowing employees to take time off intermittently may make it easier to find coverage for their responsibilities while they are out on leave.

PL-Fig. 01
Weeks of Full Pay for Paternal Leave



51%
of Organizations
Offer Parental Leave

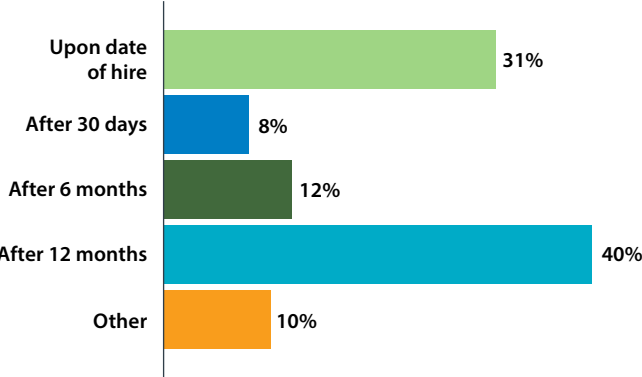
- 94% of employers offer time off for the birth of a child, while only 88% provide leave for adoption and 72% provide leave for foster care.
- If they offer parental leave, companies are relatively consistent on the amount of leave given for each type of parental leave.

Employees Are Most Often Eligible for Parental Leave After 12 Months or Upon Date of Hire

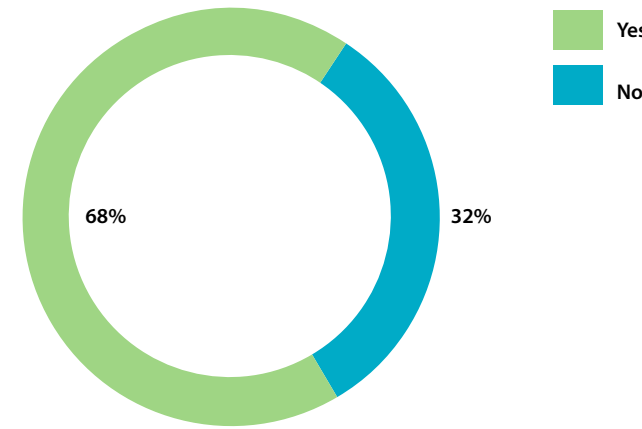
Two-Thirds of Companies (68%) Allow Employees to Take Parental Leave Intermittently

Only 25% of Organizations Differentiate Between Primary and Secondary Caregivers

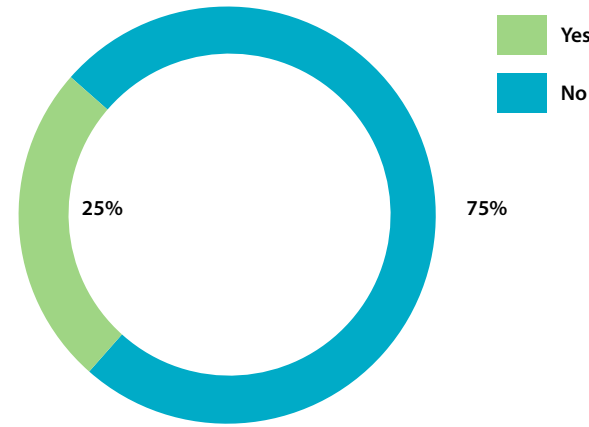
PL-Fig. 02
Parental Leave Benefits Timeline



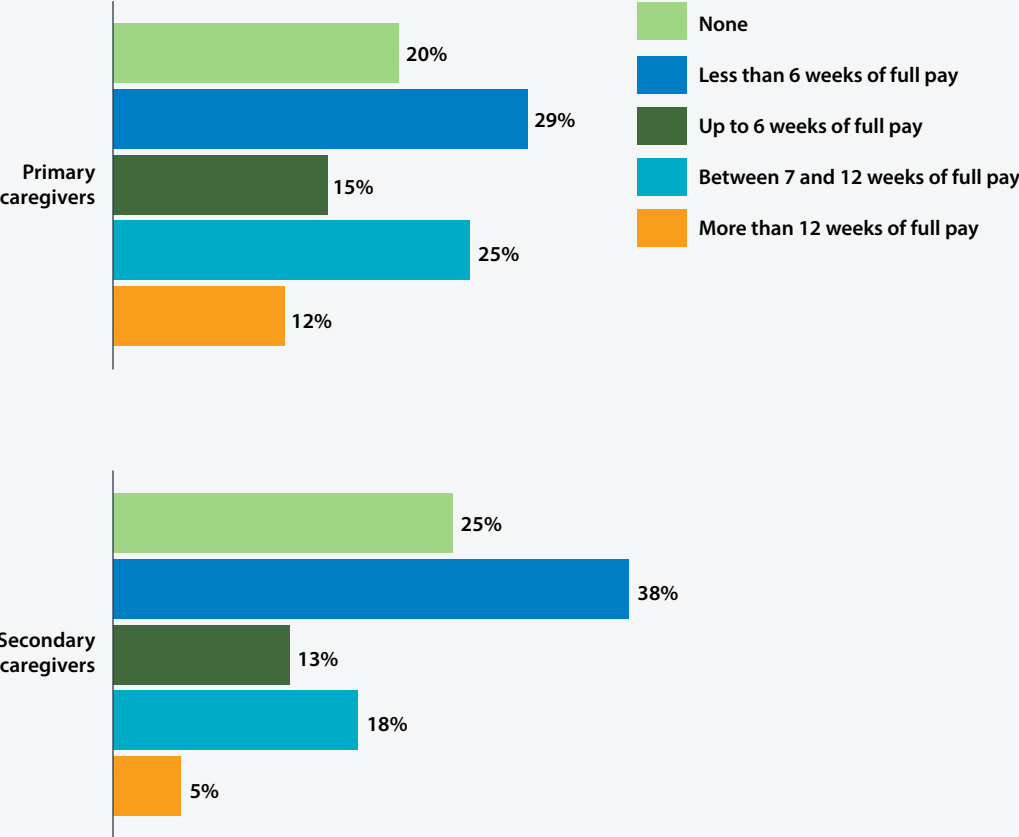
PL-Fig. 03
Intermittent Parental Leave



PL-Fig. 04
Caregiver Differentiation



PL-Fig. 05
Parental Leave at Full Pay



The fact that only 25% of employers differentiate between primary and secondary caregivers is an indicator that this type of policy may be more complex to administer than first thought. Delineation between pregnancy related disability and “bonding” time can be unclear if the birth parent has complications during childbirth. While this type of policy is not explicitly against EEOC regulations, employers should have a well-defined approval process and a clear definition of each status.

For example, if a male employee requests “primary” caregiver status for a qualified reason in accordance with the employer’s policy, the employer should evaluate the request based on its merits without respect to the

gender of the employee. When a policy does differentiate, the “primary” caregiver customarily receives substantially more time off for bonding than the “secondary” caregiver. Employers should consult with outside counsel when crafting parental leave policies to ensure that the policy does not intentionally or unintentionally produce disparate treatment of male and female employees in conflict with Title VII. In 2018, Estée Lauder was required to pay \$1.1 million to settle an EEOC class sex discrimination lawsuit for disparate treatment of male employees in their parental leave policies — illustrating the importance of carefully crafting equitable policies.

Primary Caregivers (37%) Are More Likely to Receive Seven Weeks or More of Leave with Full Pay than Secondary Caregivers (23%)

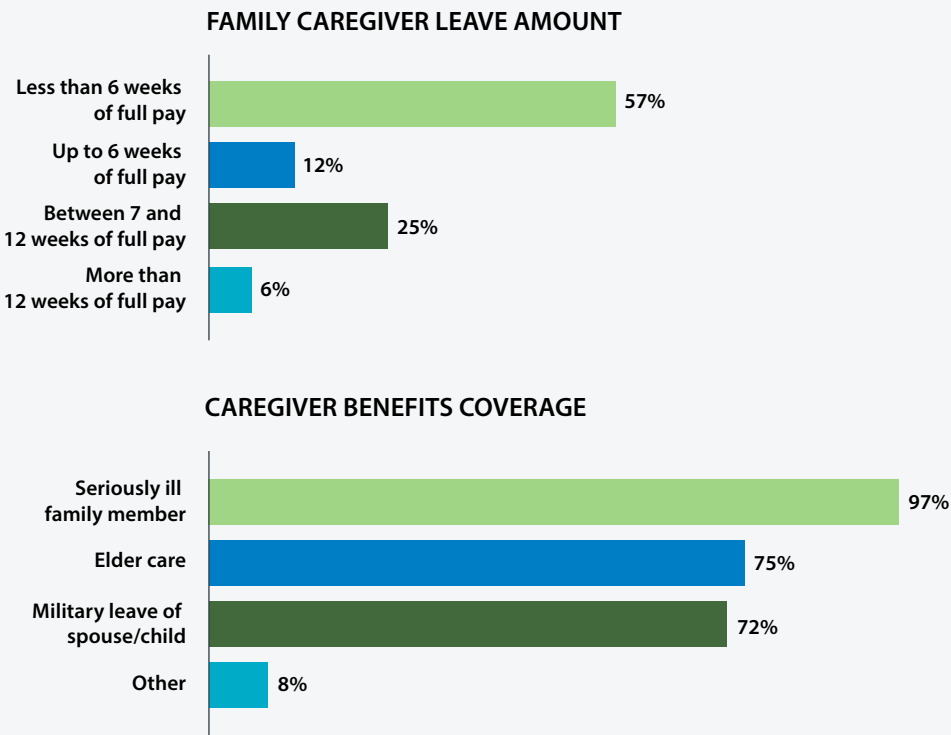
Family Caregiver Leave

While the progression has been slow, there has been a 26% increase over the past two years in the number of employers who offer family caregiver leave to their employees. Of the employers who do offer caregiver leave, 57% offer less than six weeks with full pay. About 48 million people in the United States, a majority of them with full-time or part-time jobs, provide unpaid care to older or disabled adults. These individuals devote, on average, nearly 24 hours a week to caregiving, according to the “2020 Caregiving in the USA” study from AARP and the National Alliance for Caregiving.²

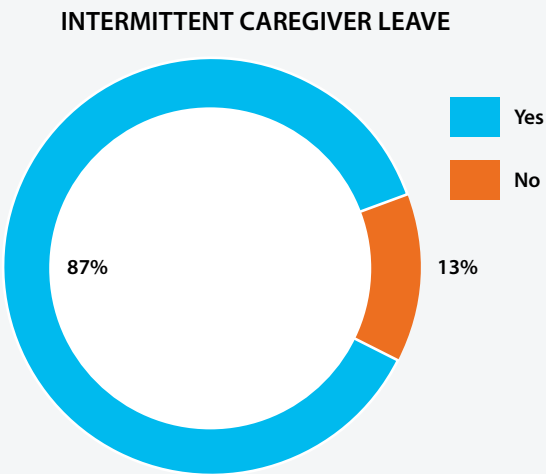
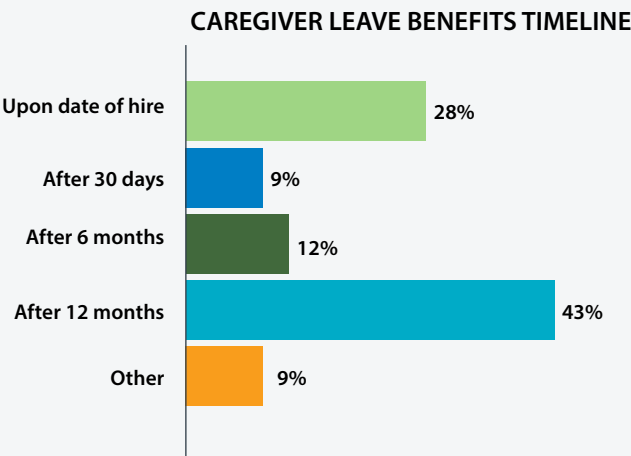
Of Companies
that Offer Family
Caregiver Leave,
97%
Offer Time Off to
Care for a Seriously Ill
Family Member

While three-quarters do so for
elder care (75%) and military
leave (72%)

FCL-Fig. 01
Family Caregiver Leave



FCL-Fig. 02
Family Caregiver Leave



Nearly Half of
Employees Are
Made Eligible for
Caregiver Leave
After 12 Months

Most companies (87%) allow
employees to take family care-
giver leave intermittently.

The workforce is not only made up of employees who are in their childbearing years (indicating the need for paid parental leave), but there is also a large demographic that is in “the sandwich generation,” responsible for taking care of their own children as well as elderly parents.

With such a concentrated demand from employees on their well-being after the pandemic, it is vital for employers to realize the importance of providing their employees with paid leave to care for their loved ones.

43% of employers provide caregiver leave after 12 months of employment. Permitting employees to take time intermittently is best practice since it allows employees to take time off to attend doctor’s appointments and needed medical treatments for their loved ones.

Bereavement Leave

While providing employees with three days of bereavement leave (57%) has always been standard practice, some employers now offer five days (18%) and some have even expanded their definition of bereavement leave. The past two years have shown us just how precious relationships in our lives are, and employers are listening. 32% of employers have expanded beyond strictly designated family members to include close relations, and 7% have even included the death of a beloved pet as a reason for bereavement leave.



The most meaningful trend in bereavement leave is allowing an employee to take time off to grieve after experiencing the loss of a child through miscarriage or the crushed hopes of starting a family when in vitro fertilization (IVF) attempts fail. Employers are clearly leading with compassion and understanding, as indicated by the amount of time employers are providing for this type of leave. While employers need to be cautious about disparate treatment, employees grieve in different ways, and some need more time than others before being able to come back to work and be productive.

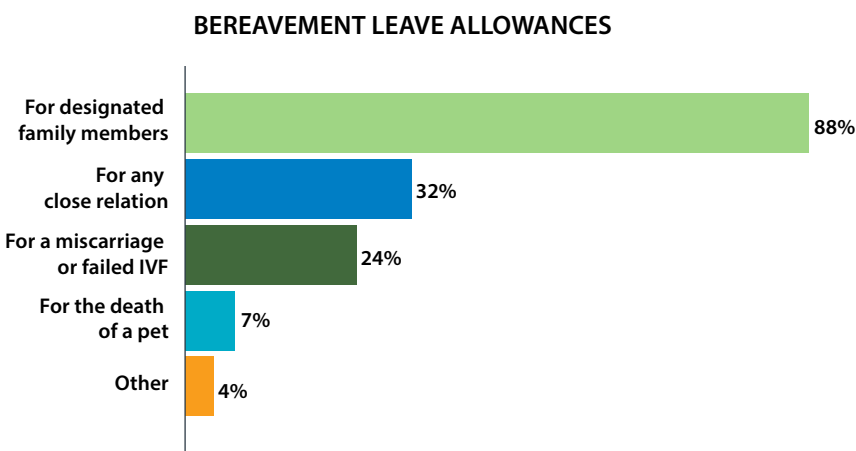
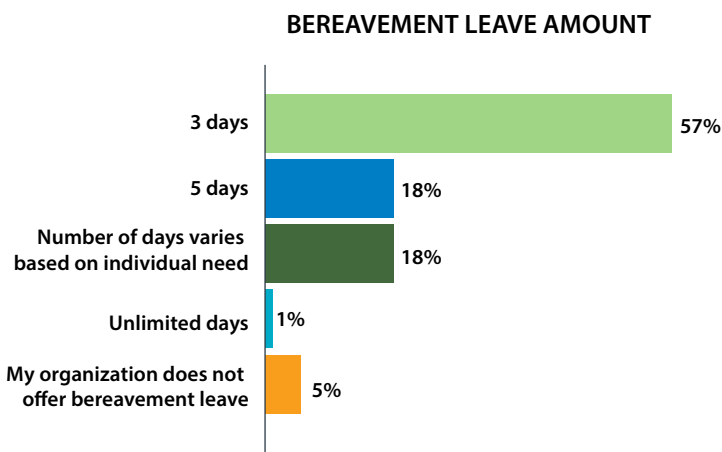
More than Half of Companies Offer 3 Days of Bereavement Leave

- Most allow this leave to be taken for designated family members (88%).
- Employers are now including any close relation (32%) or a miscarriage/failed IVF (24%) as reason for leave.

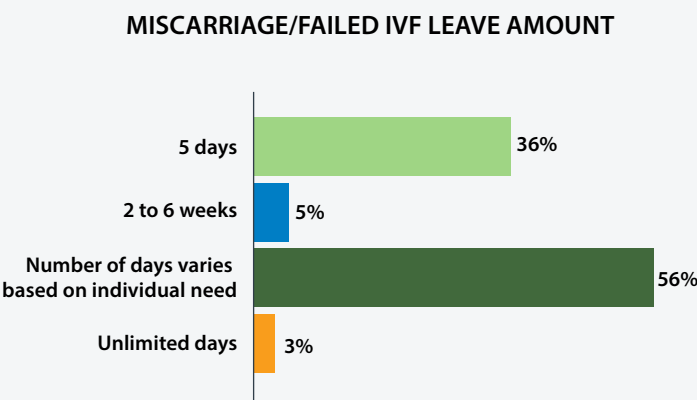
Companies that Allow Bereavement Leave for a Miscarriage Tend to Vary the Days Based on Individual Need

One-third (36%) allow for five days of bereavement leave for a miscarriage.

BL-Fig. 01
Bereavement Leave



BL-Fig. 02
Bereavement Leave



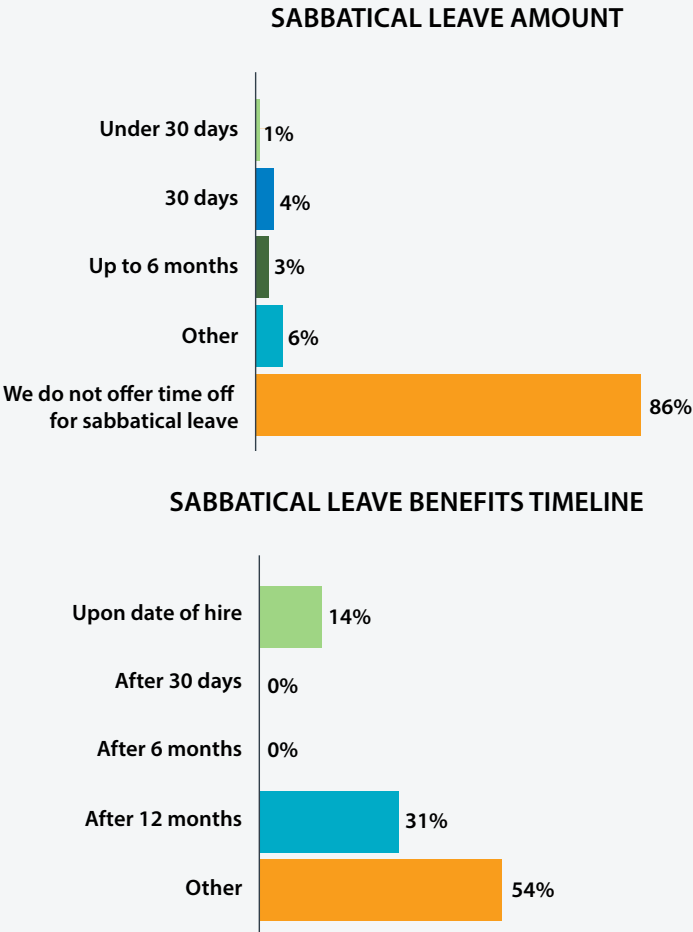
Sabbatical Leave

Sabbatical leave is an extended period of paid or unpaid leave that companies can offer eligible employees. Currently, there are no laws relating to sabbatical leave; whether or not an employee is eligible will depend on company policy. Only 14% of all employers offer this type of leave, and for those who do, 54% of their employees have to wait more than 12 months to become eligible for sabbatical leave.

Most Companies Do Not Offer Time Off for Sabbatical Leave

Of those that do, **one-third (31%)** allow employees to take the benefit after 12 months of employment.

SL-Fig. 01
Sabbatical Leave

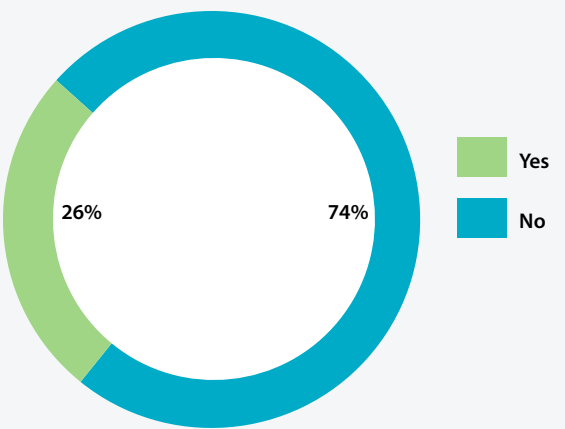


Only One-Quarter of Companies Require Employees to Use PTO during Sabbatical Leave

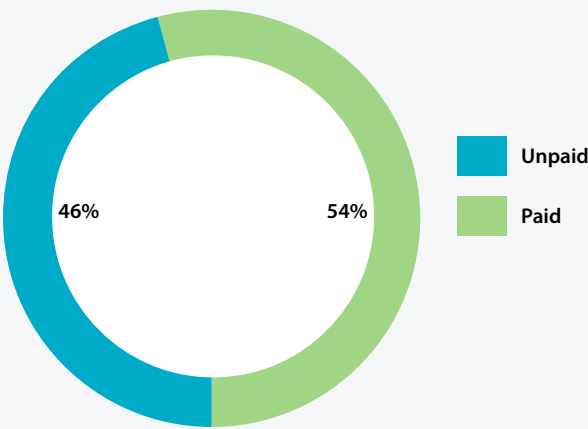
When giving sabbatical leave, organizations are more likely to provide paid time off (54%) than unpaid (46%).

SL-Fig. 02
Sabbatical Leave

SABBATICAL LEAVE PTO USAGE REQUIREMENT



SABBATICAL LEAVE TYPE



Employees can request a sabbatical for a number of personal and professional reasons, including travel, study, volunteering or spending time with family. Although traditionally a benefit reserved for academic environments, many other industries are now choosing to adopt sabbatical policies. This is because sabbaticals can help reduce burnout, increase retention levels and improve employee satisfaction rates.

54% of the employers that offer time off for a sabbatical pay their employees during the leave and only

26% of them require the employee to use paid time off (PTO). 77% of employers continue healthcare benefits and require employees to pay their portion of the premiums during the leave period.

PTO and Vacation Time

PTO has long been an attraction and retention tool for employers. Once left solely up to an employer to create the parameters of their policy, employers now need to research state regulations which deem PTO as part of an employee’s wages. In some instances, employers will be required to pay out any time an employee has accrued (and not used) for PTO upon termination.

A traditional vacation policy offers time off strictly for vacation, while a PTO policy is typically “one bucket” of time for sick, personal, vacation and other reasons as designated by the employer. PTO plans are easier to administer since the employee typically does not need to provide the “reason” for taking time off. As long as the employee has available time to take, they just request the time they need.

While not as common (9%), some employers adopt both a PTO and vacation plan. This is more prevalent when there is a large non-exempt workforce. Employers may want to exercise more control over the use of paid time off rather than providing one “bucket” of time for all employees. Unlimited PTO plans are not as common as studies have indicated that employees actually tend to take less time off when they are offered an unlimited amount of paid time off.

Employers, whether they provide PTO or a traditional vacation plan, most frequently base accrual of paid time off on the employee’s date of hire date. Similarly, since employees begin accruing time immediately, it is most common that employees are eligible for PTO upon their date of hire.

Employers most frequently reward employees who are long tenured with more paid time off. This seems to be true regardless of which type of plan is offered. A secondary driver, while not as common, is a combination of tenure and job title (24%) as many employers struggle with attracting talent that has been in their industry for a number of years but are new to the organization.

For example, providing an incoming executive vice president with the amount of paid time off equal to employees who have been with the company for 10+ years will be more in line with what they received from their prior employer and will help to attract talent. Using both title and tenure in their policies can prevent an employer from making exceptions every time an executive is hired. Employers who offer PTO provide in excess of 25 days for the most tenured employees — on average that is 25% more than employers who offer traditional vacation time.

Study results indicate that employers do not differentiate between exempt and non-exempt employees when formulating their PTO and vacation policies. On average, 78% provide the same amount of paid time off for all employees.

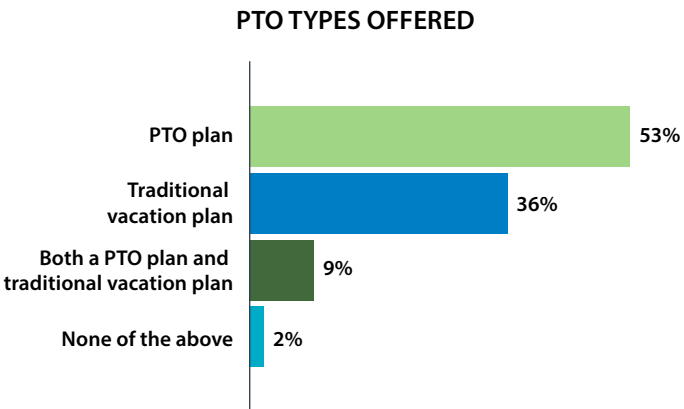
53%
of Companies
Offer a PTO Plan

36% of employers still offer a traditional vacation plan.

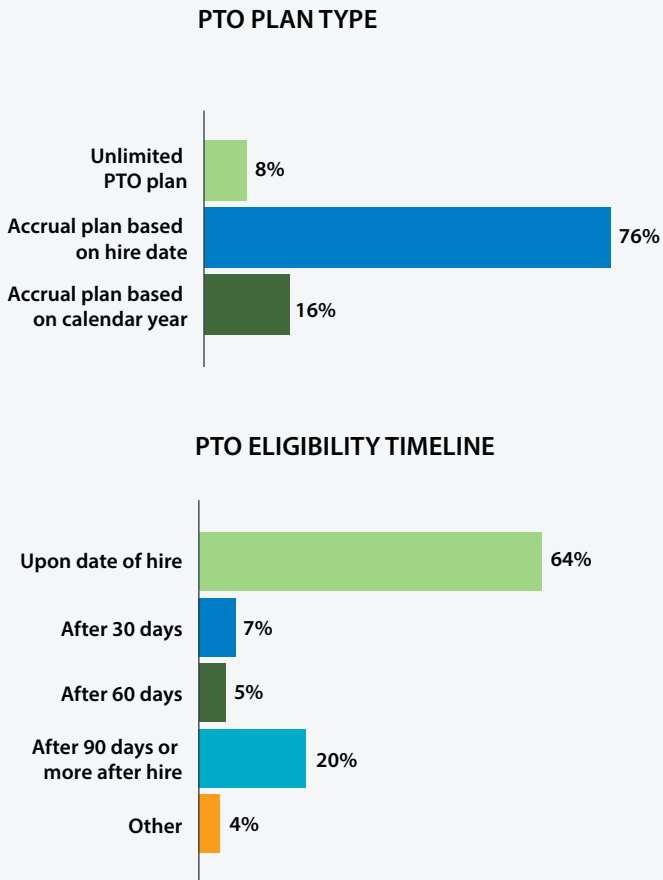
PTO Plans Typically Accrue Days Based on Hire Date

Two-thirds
of organizations (64%)
make employees eligible for PTO upon date of hire.

PTO-Fig. 01
PTO and Vacation Time



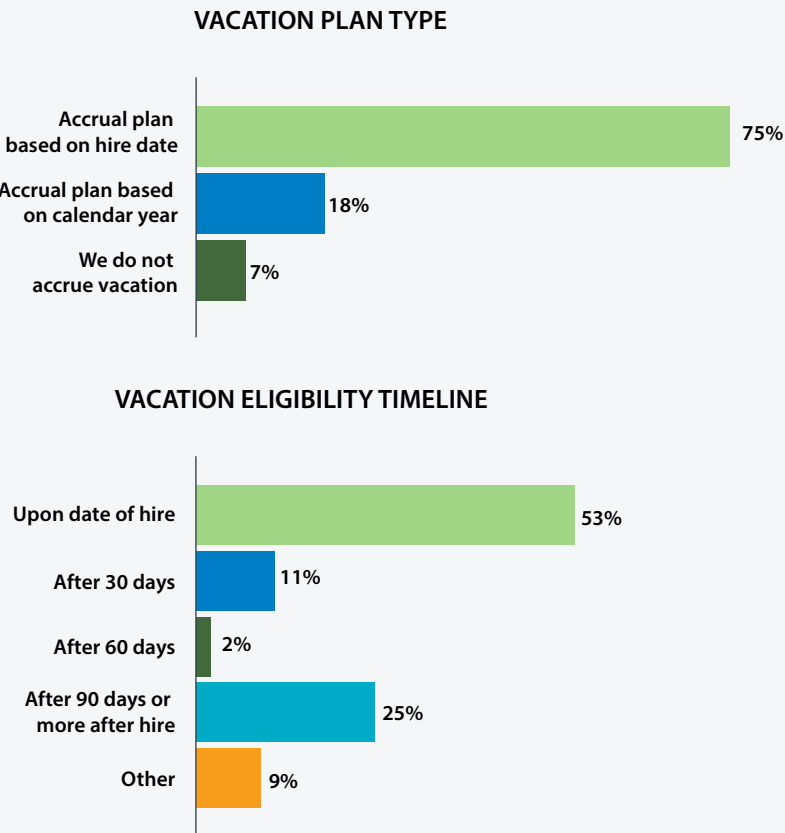
PTO-Fig. 02
PTO and Vacation Time



Three-Quarters of Companies Accrue Vacation Time Based on Hire Date

Half of organizations (53%) make employees eligible for vacation upon date of hire.

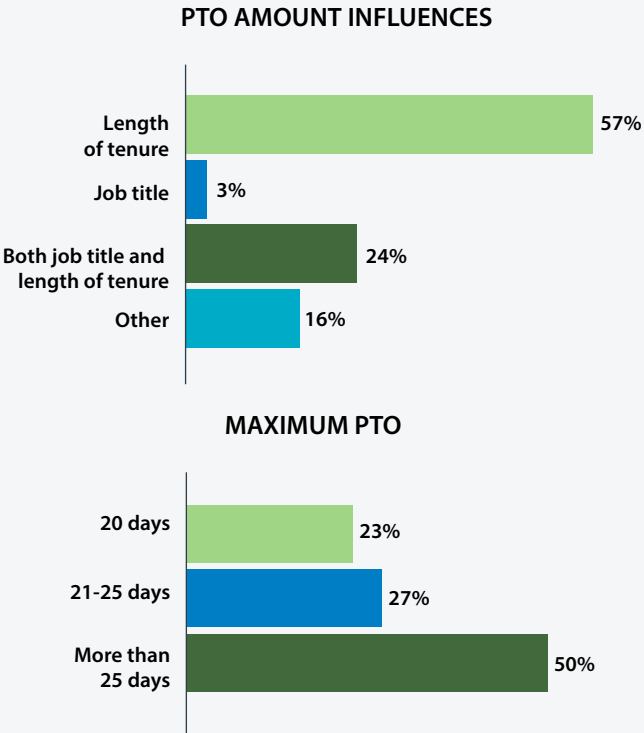
PTO-Fig. 03
PTO and Vacation Time



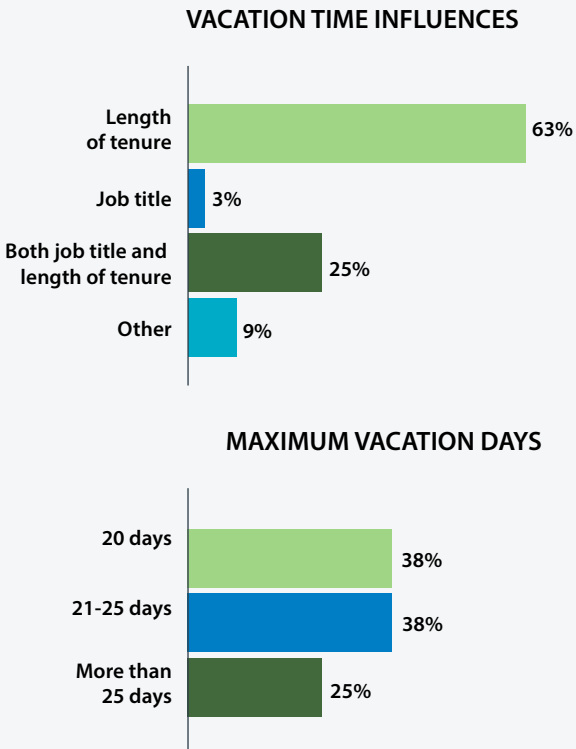
Employers who offer PTO tend to provide first year employees with 24% more time in the first year than those who provide a traditional vacation plan. Considering that PTO plans are a “bucket” of time for multiple uses, it stands to reason that employers would offer more PTO. Employers who offer traditional vacation plans tend to couple that time off with paid sick leave and in some cases personal days as well.

While PTO and traditional vacation plan parameters tend to be similar, clear differences are found in the total amount of paid time off provided and the amount of time employees receive in the first year of employment. This is typical since PTO is one bucket of time for vacation, sick and personal days while traditional vacation plans are only used for vacation time.

PTO-Fig. 04
PTO and Vacation Time



PTO-Fig. 05
PTO and Vacation Time

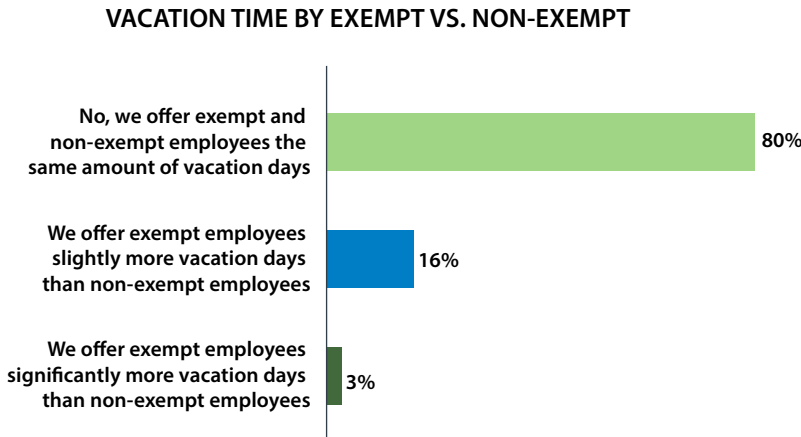
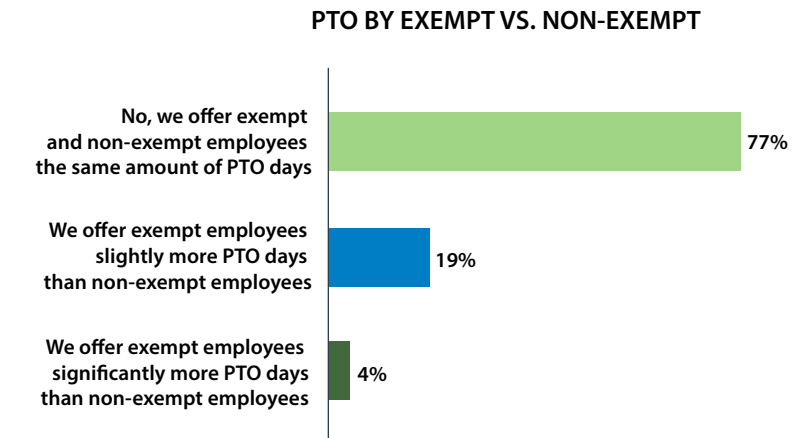


Length of Tenure Is the Most Common Driver for Increase in PTO and Vacation Days

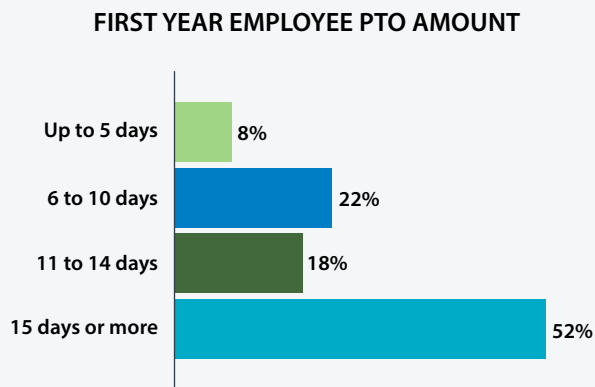
- Half of organizations (50%) offer more than 25 PTO days for their maximum PTO offering.
- Companies are most likely to offer a maximum of 20 (38%) or 21 - 25 (38%) vacation days.

Three-Quarters of Employers Do Not Vary PTO/Vacation Days for Exempt and Non-Exempt Employees

PTO-Fig. 06
PTO and Vacation Time

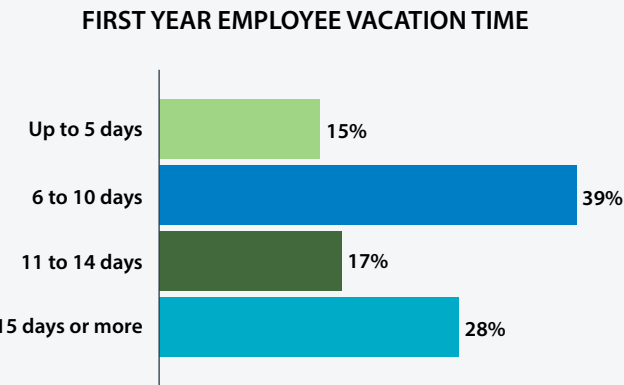


PTO-Fig. 07
PTO and Vacation Time



Organizations Are Most Likely to Give First Year Employees 6 to 10 Vacation Days

PTO-Fig. 08
PTO and Vacation Time



First Year Employees Are Most Likely to Be Given 15 or More Days Of PTO

PTO and Vacation Scorecard

	Paid Time Off (n=159)	Vacations (n=117)
Plan Type	Accrual by hire date 76%	Accrual by hire date 75%
Eligibility Period	Upon date of hire 64%	Upon date of hire 53%
Maximum Days	More than 25 days 50%	20 days, 21-25 days 38% (both)
Amount Influences	Length of tenure 57%	Length of tenure 63%
Exempt vs. Non-Exempt Employee Days Off	Same amount 77%	Same amount 80%
Core vs. Executive Employee Days Off	Same amount 70%	Same amount 71%
First Year Employee Time Off	15 days or more 52%	6 to 10 days 39%

Paid Sick Time

When it comes to paid sick time, multistate employers have their work cut out for them. As of April 2022, 14 states and the District of Columbia have adopted mandatory paid sick leave laws: Arizona, California, Colorado, Connecticut, Maryland, Massachusetts, Michigan, New Jersey, New Mexico, New York, Oregon, Rhode Island, Vermont and Washington. In addition, there are a number of municipalities (within California, Illinois, Minnesota, New York, Pennsylvania and Washington), that have implemented their own sick leave regulations, and even more states that are joining this number in 2023 (Colorado and Maine so far).³ Varying maximum leave usage, accrual rates and annual accrual caps require employers to create policies that are compliant and equitable.

Best practice is to research the maximum state required leave that an employer must provide and create a policy that either meets or surpasses that amount of required sick pay, if feasible for the company. Front loading paid sick time is also permitted in most cases. That way, employers can bypass using varying accrual methods by providing paid sick time up front at the beginning of the plan year.

Employers will need to be cautious of the outliers. There will be instances where the state/municipality will require a paid sick leave allotment that is more than the employer wishes to give all of its employees, an unlimited cap on sick leave accruals or an accrual method that is more aggressive than the employer wishes to provide. In this instance, many employers will carve out the outlier and provide what is required by state law to that subset of employees.

For those employers who accrue sick time, the most common method is accrual in accordance with the employee’s hire date, which is in line with the way state laws accrue paid sick time. 61% of employers offer more than five paid sick days. Five sick days is the most common minimum requirement among the states, although some states/municipalities require up to 12 days of paid sick leave (hotel workers in Los Angeles and Hollywood, CA.)⁴

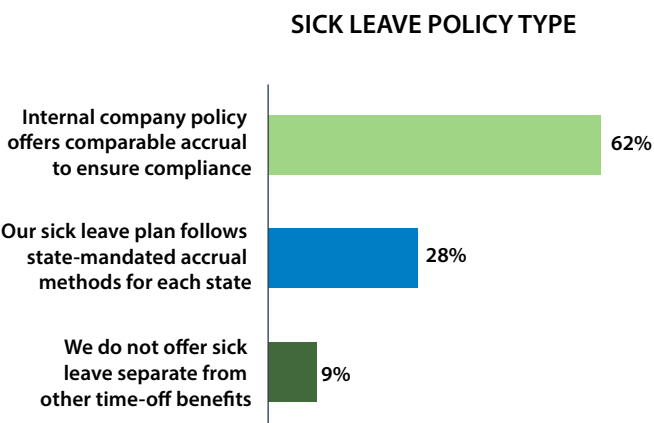
Two-Thirds of Organizations Have a Sick Leave Plan that Offers Comparable Accrual to Ensure Compliance

Fewer than half of employers provide sick pay based solely on state leave accruals.

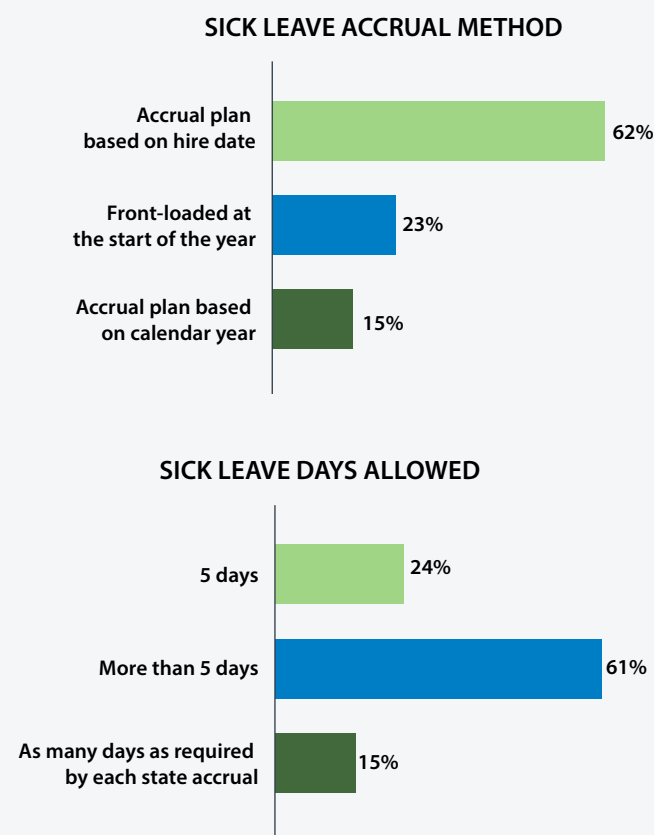
Companies Most Often Manage Sick Leave Accrual Based on Hire Date

Two-thirds of organizations (61%) provide more than five days of sick leave.

PST-Fig. 01
Paid Sick Time



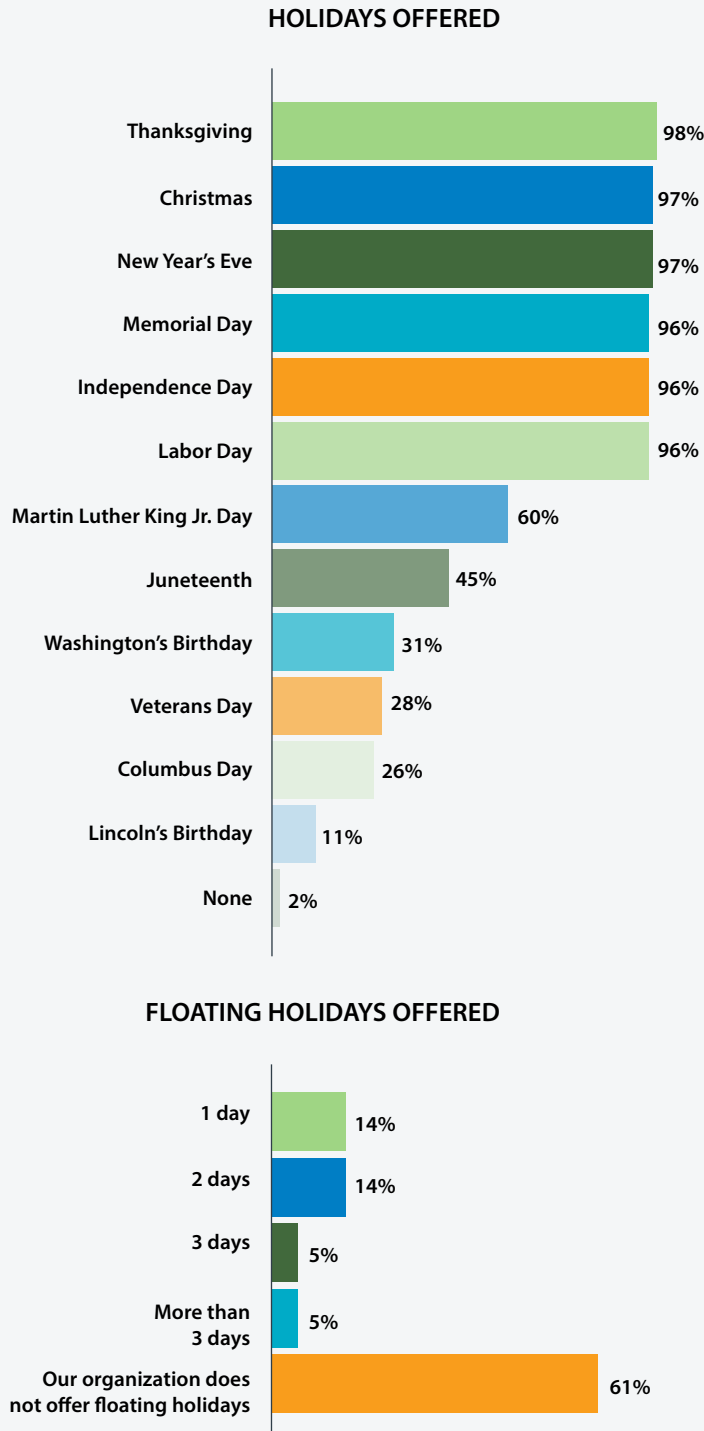
PST-Fig. 02
Paid Sick Time



Almost All Companies Offer Time Off for National Holidays, Including Thanksgiving, Christmas and New Year's Day

Two-thirds of companies (61%) offer no floating holidays.

H-Fig. 01
Holidays

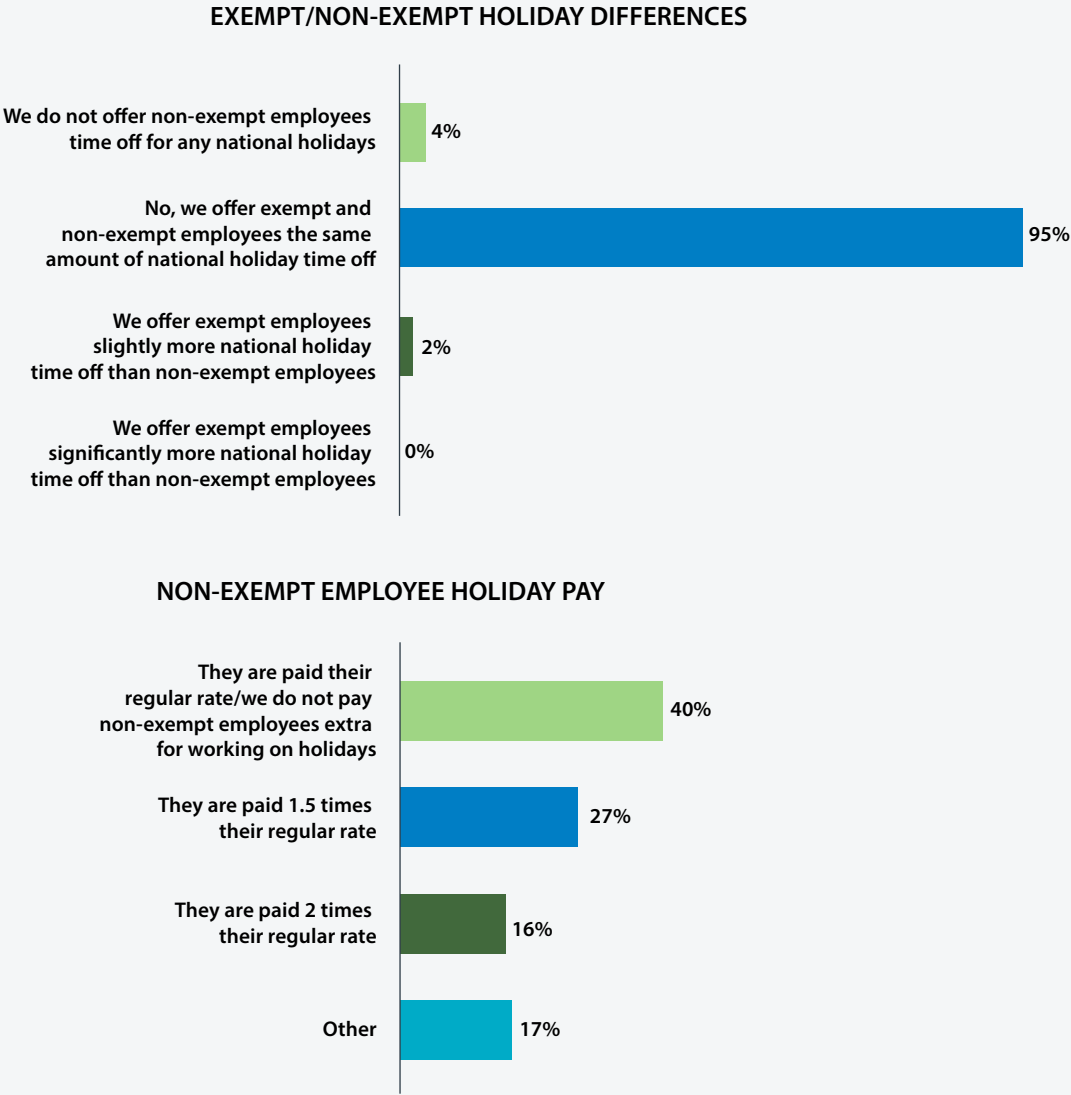


Holidays

Although in most cases

employers are not required to offer paid holidays, those that do tend to follow the national holiday schedule. It is customary for employers to review their holiday schedule on an annual basis, determine operational needs and provide paid holidays that are meaningful to their employees. In 2021, Juneteenth became a federal holiday and 45% of employers adopted it in 2022. Floating holidays are still provided by a small number of employers. However, most are providing ample holidays and paid time off through other policy offerings.

H-Fig. 02
Holidays



Not surprisingly, 95% of employers offer paid holidays equally to both exempt and non-exempt employees. Those who do not typically have operational needs that require their non-exempt workforce to work on holidays. Although only required by two states (Massachusetts and Rhode Island),⁵ 43% of employers pay their non-exempt employees more than their base rate of pay for working holidays.

Almost All Companies Offer Exempt and Non Exempt Employees the Same National Holidays

A little less than half of companies (40%) are most likely to pay the regular rate when employees work on holidays.

Leave Administration

Administering employee leaves within an organization can be quite complex, particularly if the company is required to comply with multiple state leave regulations. Many companies have dedicated benefits specialists that handle leave administration, while others use third-party vendors or a combination of the two. The decision to utilize a third-party administrator is driven by many factors, such as the number of employee leaves per month, the expertise of the staff who must manage state leave requirements and the capacity of internal HRIS systems to manage leave tracking and correspondence. Regardless of how an organization administers leaves, it all begins with compliant and comprehensive leave policies and procedures.

AVERAGE EMPLOYEES ON LEAVE MONTHLY BY ORGANIZATION SIZE

Employees on Leave Monthly	Organization Size, Count of Employees				
	Less than 500 (n=177)	500 to 999 (n=38)	1,000 to 4,999 (n=38)	5,000 to 10,000 (n=2)	More than 10,000 (n=2)
Less than 20	94%	68%	37%	50%	0%
20 to 49	6%	29%	37%	0%	0%
50 to 100	0%	3%	24%	50%	0%
More than 100	1%	0%	3%	0%	100%

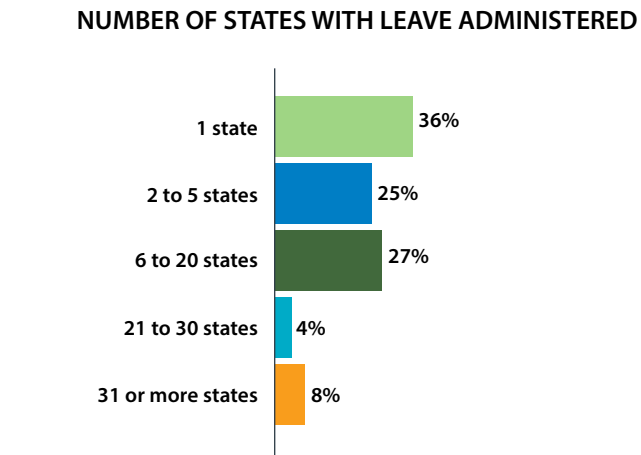
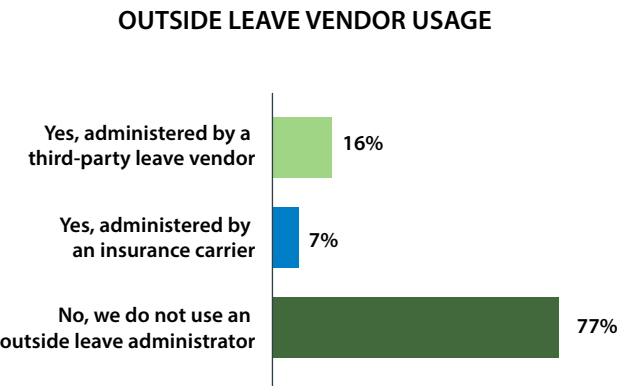
A common misconception among employers is that when they engage a leave vendor, the employer is not responsible for any part of the leave process. While there are some leave vendor services in the market (such as Sparrow , Cocoon and Tilt) that truly handle 95% of the leave administration process, most solutions do not.

Whether an employer is using a carrier solution or a stand-alone leave vendor, there is typically at least one employee from within the organization that

liaises with the vendor. While 31% of employers use the third-party's software, 36% use a combination of their own HRIS and the vendor's leave platform.

While 77% of the respondents to this survey indicate that they do not use an outside leave vendor, the large majority are only administering leaves of absence in a handful of states, which reduces the complexity of leave administration.

LA-Fig. 01
Leave Administration

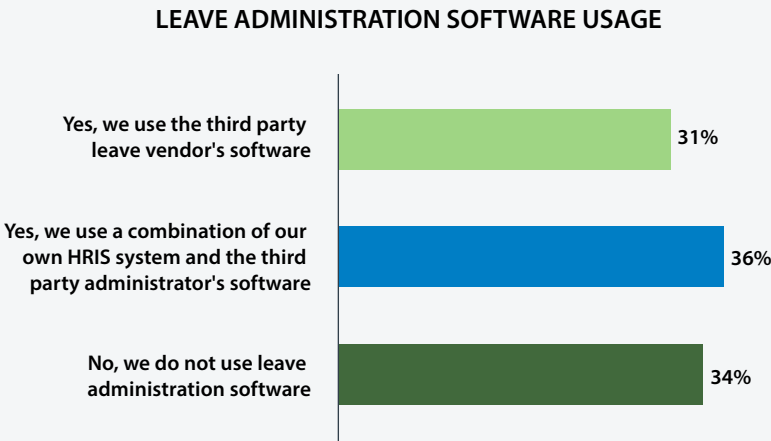
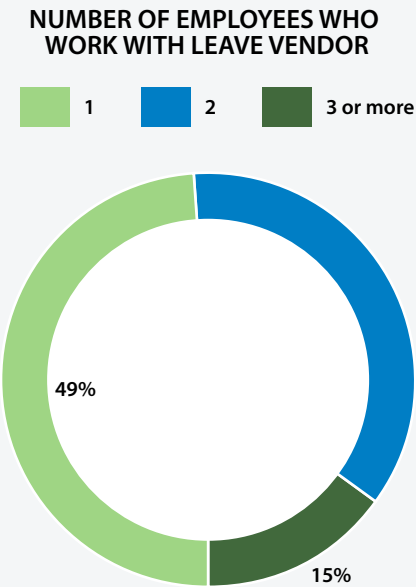


Three Quarters of Organizations Do Not Use An Outside Leave Administrator

Two thirds (64%) of companies administer leave in more than one state.

Companies that Use an Outside Leave Vendor Typically Have One or Two Employees that Coordinate with Them

LA-Fig. 02
Leave Administration



Looking Ahead

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Notes

1. More information at [XpertHR](#).
2. AARP. ["Paid Family Leave: States with Workplace Laws to Help Parents and Caregivers,"](#) 2022.
3. Michelle Barrett Falconer and Littler. ["Paid Sick Leave by State and Municipality,"](#) xperthR.com, 2022.
4. Michelle Barrett Falconer and Littler. ["Paid Sick Leave by State and Municipality,"](#) xperthR.com, 2022.
5. XpertHR Editorial Team. ["Overtime Variations by State,"](#) xperthR.com, 2022.



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