

**132nd MAINE LEGISLATURE****LD 1400****LR 2088(02)****An Act to Exempt Certain Public School Districts and Their Employees from the Paid Family and Medical Leave Benefits Program****Fiscal Note for Bill as Amended by Committee Amendment " "****Committee: Labor****Fiscal Note Required: Yes**

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**Fiscal Note**

	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>Projections FY 2027-28</b>	<b>Projections FY 2028-29</b>
<b>Appropriations/Allocations</b>				
Paid Family and Medical Leave Insurance Fund	\$60,000	\$0	\$0	\$0
<b>Revenue</b>				
Paid Family and Medical Leave Insurance Fund	(\$6,800,000)	(\$27,200,000)	(\$27,200,000)	(\$27,200,000)

**Fiscal Detail and Notes**

The Department of Labor estimates that exempting school districts that provide substantially equivalent benefits and agricultural employers and employees from the paid family and medical leave benefits program will reduce contributions to the Paid Family and Medical Leave Insurance Fund by \$6.8 million in fiscal year 2025-26 and \$27.2 million per year beginning in fiscal year 2026-27.

This bill includes a one-time Paid Family and Medical Leave Insurance Fund allocation of \$60,000 in fiscal year 2025-26 to the Department of Labor for the costs associated with calculating and refunding the contributions paid into the fund by exempted school districts and agricultural employers and employees.