



WISCONSIN LEGISLATIVE REFERENCE BUREAU

MEMORANDUM

TO: Representative Francesca Hong
FROM: Jessie Gibbons, legislative analyst
DATE: July 23, 2025
SUBJECT: Paid leave comparison

Per your request, this memorandum provides a comparison of the main provisions of the paid family and medical leave insurance programs proposed in 2025 LRB-0467/P1 and created in Minnesota by [2023 Chapter 59](#).

Covered individuals

Under LRB-0467/P1, a “covered individual” is someone who worked for any employer or employers and earned at least \$1,000 in the calendar year prior to the year in which the individual claims benefits or a self-employed individual who elects coverage under the program, regardless of whether the individual is employed or unemployed at the time the individual files an application for benefits.

Under 2023 Minnesota Ch. 59, “covered employment” refers to an employee’s entire employment during a calendar year if 50 percent or more of it is performed in Minnesota. If the 50 percent threshold is not met, the employee must reside in Minnesota for 50 percent or more of the calendar year, or the person’s employer must be based in Minnesota. To be eligible to establish a benefit account through the program, an individual must have wage credits of at least 5.3 percent of the state’s average annual wage rounded down to the next lower \$100. In 2025, that amounts to \$3,700.¹

Affected employers

Under LRB-0467/P1, “employer” is defined to mean “a person engaging in any activity, enterprise, or business in this state,” including state agencies. This generally includes all employers in Wisconsin.

¹ “[Individuals and Families](#),” Minnesota Dept. of Employment and Economic Development, accessed July 22, 2025, <https://mn.gov/deed>.

Under 2023 Minnesota Ch. 59, “employer” includes all employers in Minnesota that have an individual in covered employment.

Family leave

Under LRB-0467/P1, family leave may be taken for the following reasons: for the birth, adoptive placement, foster placement, or pre-placement activities of a child if the leave begins within 52 weeks of the child’s birth or placement; to care for an employee’s family member who has a serious health condition; because of any qualifying exigency arising out of the fact that a family member is on covered active duty or has been notified of an impending call or order to covered active duty; to obtain services for, care for, move the residence of, or prepare for a civil or criminal action for a family member who is a victim of domestic abuse, sexual abuse, or stalking; or for bone marrow or organ donation. “Family member” is defined to include an employee’s spouse, domestic partner, parent, child, sibling, brother-in-law, sister-in-law, grandparent, stepgrandparent, grandchild, or any other person who is related by blood, marriage, or adoption or whose close association with the employee makes the person the equivalent of a family member.

Under 2023 Minnesota Ch. 59, family leave may be taken for reasons that are similar to those under LRB-0467/P1. However, it may also be taken to care for the following who have a serious health condition: a son-in-law or daughter-in-law, or “an individual who has a relationship with the applicant that creates an expectation and reliance that the applicant care for the individual, whether or not the applicant and the individual reside together.” Ch. 59 does not include a similar bone marrow or organ donation provision.

Medical leave

Under LRB-0467/P1, medical leave may be taken due to a serious health condition that makes an individual unable to perform his or her employment or self-employment duties or makes an individual unable to perform the duties of any suitable employment.

Under 2023 Minnesota Ch. 59, medical leave may be taken due to an individual’s own serious health condition or medical care related to pregnancy, which includes prenatal care or incapacity due to pregnancy or recovery from childbirth, stillbirth, miscarriage, or related health conditions.

Required contributions

Under LRB-0467/P1, an employee must contribute a percentage of his or her wages from employment that is determined by the Department of Workforce Development to be sufficient to finance the payment of benefits and administration of the program. Contributions are shared equally between employees and employers with more than 50 employees. The Department of Workforce Development is required to establish tiers of reduced contribution rates for employers with 50 or fewer employees. No employer contribution is required from participating self-employed individuals, who must contribute only one-half of the total required contribution.

Under 2023 Minnesota Ch. 59, a premium of 0.7 percent is required to be paid on wages that are subject to the FICA Old-Age, Survivors, and Disability Insurance tax (\$176,100 in 2025²) for participation in both the family and medical leave benefit programs. Employers must pay at least 50 percent of the premium, and employees must pay the remainder. Premium rates are adjusted annually, but cannot exceed 1.2 percent of taxable wages paid to each employee.

Duration of benefits

Under LRB-0467/P1, a covered individual may take up to 12 weeks of family or medical leave per year or up to 14 weeks for any combination of family and medical leave.

Under 2023 Minnesota Ch. 59, an eligible individual may take up to 12 weeks of family or medical leave per year, or up to 20 weeks for a combination of family or medical leave.

Benefit amounts

Under LRB-0467/P1, a covered individual's weekly benefit amount is equal to (1) 90 percent of his or her average weekly earnings that are less than 50 percent of the state average weekly earnings as determined under Wis. Stat. § [108.05](#) for unemployment insurance and (2) 50 percent of his or her average weekly earnings that are more than 50 percent of the state average weekly earnings. The weekly benefit amount cannot exceed the state average weekly earnings.

Under 2023 Minnesota Ch. 59, an individual's weekly benefit amount is equal to (1) 90 percent of his or her weekly earnings that do not exceed 50 percent of the state's average weekly wage; (2) 66 percent of his or her weekly earnings that exceed 50 percent of the state's average weekly wage but not 100 percent; and (3) 55 percent of wages that exceed 100 percent of the state's average weekly wage. Weekly benefits cannot exceed the state's average weekly wage, as calculated annually by the commissioner of employment and economic development each year. The state's average weekly wage in 2025 is \$1,372.³

Other paid family and medical leave plans

Under LRB-0467/P1, a municipality may enact and enforce an ordinance that requires employers to provide paid family and medical leave benefits that are more generous than those provided under state law. Additionally, under the proposal, an employer is not prohibited from providing more generous family or medical leave benefits.

Under 2023 Minnesota Ch. 59, an employer or a collective bargaining agreement is not prohibited from providing additional paid leave benefits, or benefits that meet or exceed and do not otherwise conflict with the benefits created by the paid leave law.

I hope this is helpful. If you have any questions or would like additional information, I can be reached at Jessie.Gibbons@legis.wisconsin.gov or 608-504-5871.

² "[Contribution And Benefit Base](#)," U.S. Social Security Administration, accessed July 22, 2025, <https://ssa.gov>.

³ "[Individuals and Families](#)," Minnesota Dept. of Employment and Economic Development, accessed July 22, 2025, <https://mn.gov/deed>.