

New York Paid Family Leave (NY PFL)

Frequently Asked Questions (FAQs)*

1. Does NY PFL apply to employees working in any other state than NY?

Only employees working in the state of New York are eligible for the NY PFL benefit. Employees who reside in another state and work in New York are also eligible for the NY PFL benefit. Employees that reside in New York but physically work from another location, are not eligible for the NY PFL benefit. For example, if an employee resides in New York but works in New Jersey, they are not eligible for NY PFL.

2. Who is eligible to receive the NY PFL benefit?

Employees working in New York who are:

- Working a regular schedule of 20 hours or more per week and have been employed for at least 26 consecutive weeks prior to the date NY PFL begins; or
- Working a regular schedule of less than 20 hours per week and have worked at least 175 days prior to the date NY PFL begins.

3. What is the payment amount an employee is eligible to receive for the NY PFL benefit?

The NY PFL benefit will be phased-in over a period of four years. For 2018, employees are eligible to receive up to eight (8) weeks of paid leave at 50% of their average weekly wage (AWW), up to 50% of the NY State average weekly wage (SAWW)*.

YEAR	WEEKS OF LEAVE	BENEFIT PAYMENT
2018	8 weeks	50% of employee's AWW, up to 50% of SAWW
2019	10 weeks	55% of employee's AWW, up to 50% of SAWW
2020	10 weeks	60% of employee's AWW, up to 50% of SAWW
2021	12 weeks	67% of employee's AWW, up to 50% of SAWW

*There is a cap for the weekly PFL benefit at 50% of the SAWW, which is \$652.96.

4. How do employees file for a NY PFL claim?

An employee must file a NY PFL claim by contacting the Hartford, the Company's disability and NY PFL insurance carrier at 1-800-549-6514, weekdays, 8am-9pm ET.

5. What reasons can an employee file a claim for NY PFL?

An employee can file a claim for NY PFL to:

- bond with their new born, adopted or fostered child
 - care for a child, stepchild, spouse, domestic partner, parent, stepparent, parent-in-law, grandchild or grandparent with a serious health condition;
- or

* This FAQ document is meant to provide answers to Frequently Asked Questions regarding New York Paid Family Leave. For a detailed explanation of NY PFL and the Company's policy, please review the Leave of Absence Manual.

- assist a loved one when an employee's spouse, domestic partner, child or parent is deployed abroad on active military duty

6. What happens to my health insurance while I am out on NY PFL?

Your health insurance coverage will continue under any existing group health insurance benefits plan as long as you continue to pay your portion of the premium cost while out on leave.

7. Is my job protected while I am out on NY PFL?

Any employee who is out on approved NY PFL will, upon expiration of that leave, be entitled to be restored to the position held by the employee when the leave commences, or to a comparable position with comparable benefits, pay, and other terms and conditions of employment.

8. If an employee is eligible for NY PFL and FMLA, will the employee be required to take both NY PFL and FMLA at the same time?

If an employee qualifies for both FMLA & NY PFL, then both leaves will run concurrently. The Hartford, the Company's third-party benefits administrator and disability/NY PFL insurance carrier, will handle your request for both FMLA & NY PFL.

9. When would the NY PFL apply in the case of a maternity leave claim?

An employee may use NY PFL to bond with a newly born, adopted or fostered child. During the disability period after the birth of a child, an employee has the option to use disability benefits or NY PFL benefits. An employee also may use NY PFL benefits after the employee uses disability benefits. However, the employee may not receive disability benefits at the same time as the NY PFL benefits.

10. If an employee is approved to receive a NY PFL benefit, how will it be paid?

An employee will receive their payment for the NY PFL benefit directly from The Hartford. Employees will have the option to sign-up for direct deposit with The Hartford after they file their claim. Employees who elect direct deposit will have their payment deposited into the bank account they designate. Employees who do not select the direct deposit option will receive their payment in the form of a check which will be mailed to the home address on record with the Company.

11. If a Publicis Groupe agency offers a paid parental leave, can an employee receive both benefits?

An employee who is eligible to receive a paid parental leave in accordance with an agency policy and qualifies for the NY PFL benefit will have both benefits run concurrently. Therefore, an employee's paid parental leave from the Company will be adjusted to account for any NY PFL leave they receive. At no time should an employee receive more than 100% of their pay while out on leave.

12. Can an employee supplement their NY PFL benefit with paid time off (PTO) such as vacation, etc.?

Yes. In accordance with your agency's policies, an employee has the option to supplement their NY PFL benefit with their accrued PTO. The employee would receive their

NY PFL benefit which is up to 50% of their wages. Then, their PTO which they receive via payroll to supplement their pay during leave would be adjusted to account for their NY PFL benefit payments. At no time an employee should not receive more than 100% of their pay.

13. If an employee does not receive a paid parental leave and does not have PTO to apply to supplement their NY PFL – what pay will the employee receive?

The employee will only receive the NY PFL benefit payment from The Hartford.

14. If an employee is placed on an unpaid status via payroll, how will they maintain payment for their health insurance benefits while out on leave?

An employee placed on an unpaid status via payroll while out on a NY PFL is responsible for remitting payment to the Publicis Benefits Service Center. They would remit the same amounts they would have paid via payroll. The Publicis Benefits Service Center will bill the employee directly.

15. Can an employee take NY PFL intermittently?

Yes. NY PFL may be taken in daily or weekly increments and may be used across multiple qualifying events during the 52 week period. For example, an eligible employee can use 4 weeks of their 8 week entitlement to bond with their child; then the remaining 4 weeks to care for a family member with a serious health condition. Intermittent leave for NY PFL cannot be used for one-off doctor's appointments or sick days to care for a family member who does not have a serious health condition.

16. How is PFL handled with a married couple or partners who both work for the same Publicis Groupe agency?

Each employee would be entitled to the 8 weeks of leave. However, the leave may be denied for one of the employees if both employees are attempting to take the same time off to care for the same family member or to bond with their child.

17. Will an employee be subjected to taxes for the NY PFL benefit payment they receive from the Hartford?

An employee's NY PFL benefit will not be subjected to the Federal Unemployment Tax Act (FUTA) or the Federal Insurance Contribution Act (FICA) – taxes taken for social security & Medicare. However, NY PFL benefits paid to employees will be taxable non-wage income that must be included in federal gross income. Employees would receive a 1099 tax form from the Hartford in order for them to report and file their taxes accordingly.

18. How is NY PFL funded?

Employees contribute 100% into the funding of the NY PFL benefit via payroll deductions. The deduction is a percentage of the employee's weekly wage up to a cap set annually.

The 2018 payroll deduction is 0.126% of an employee's weekly wage, which is capped at 0.126% of the State Average Weekly Wage (SAWW). For 2018, the SAWW is \$1,305.92. An employee on a semi-monthly payroll frequency should expect to pay no more than \$3.57 per pay period until they reach the SAWW cap.

19. When will the deduction via payroll commence?

The deduction will commence starting the first pay period of January 2018 for employees working in the state of NY.

20. If an employee has not yet satisfied the eligibility for the time of employment required (reference question #2), will the deduction still commence?

Yes. Deductions will commence even if you have not yet met the eligibility.

21. Is a refund given to an employee who terminates from the Company prior to reaching the length of employment eligibility for NY PFL?

No. An employee is not entitled to receive a refund if they terminate employment from the Company prior to reaching the employment eligibility for NY PFL.

22. Can an employee opt-out of the NY PFL payroll deductions?

In limited circumstances. Participation in NY PFL and contributing through payroll deductions is not optional, unless an employee is eligible for a waiver. An employee has the option to file a waiver of NY PFL and therefore not be subject to deductions when his or her regular employment is:

- (i) 20 or more hours per week but the employee will not work 26 consecutive weeks; or
- (ii) or (ii) less than 20 hours per week and the employee will not work 175 days in a 52 consecutive week period.

Employees who are eligible for the waiver will be provided one. To waive NY PFL, an employee must submit the completed waiver form to Publicis Benefits Connection Service Center at benefits.sharedservices@us-resources.com.

If a change in the employee's schedule results in the employee working enough time to meet the eligibility requirements for NY PFL, their waiver will be automatically revoked. Additionally, employees may voluntarily revoke their waiver at any time.

Keep in mind that if the employee's waiver is revoked, (either by the employee or as a result of the employee's work schedule), retroactive payroll deductions for the period of time that you were covered by the waiver may be withheld and this period of time counts towards your eligibility for paid family leave.