



## ABSENCE ADVISORY

REGULATORY UPDATES FROM  
AFLAC'S GROUP LIFE, ABSENCE AND  
DISABILITY SOLUTIONS DIVISION



FEBRUARY 2026

We are pleased to share the February 2026 Absence Advisory, along with information related to state and other paid leave legislation.

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## IRS GUIDANCE ON STATE-PAID FAMILY AND MEDICAL LEAVE

The Internal Revenue Service (IRS) has issued a notice related to [Rev. Rul. 2025-4](#) regarding the transition period allowing employers to adjust to the newly implemented taxation and reporting rules for state-run plans. (See the [February 2025 edition](#) of the Aflac Advisory for a more detailed explanation of this ruling.) IRS [Notice 2026-6](#) extends the transition period for an additional year for states administering paid family and medical leave programs. Employers participating in these programs will not be held liable for any penalties associated with errant withholding, payment or information reporting during the transition period. At this time, neither the revenue ruling nor the notice applies to employers participating in private paid family and medical leave programs.

***Please visit your state-specific website for announcements that apply to your organization.***

### CONNECTICUT

This notice is to correct an outdated employee notice poster that was included in our December article. Connecticut has released an updated employee notice of rights poster that is to be shared with employees at time of hire and when the need for leave arises. You can download the correct poster for 2026 [here](#).

### DELAWARE

With the passing of HB 128, employers can only choose a rolling-forward method to count the 12-month period an employee works. This means that for 2026, employers must use a rolling-forward calendar for an employee's leave bank and cannot choose between the four options. The state's plan for the system is to allow every employer to choose their application year and change between them as needed, but this functionality is not available yet. The state said the goal is to have this functionality available Jan. 1, 2027.

### NEW YORK

On Dec. 19, Governor Kathy Hochul signed into law the [Paid Family Leave Construction Workers bill](#), which extends eligibility to construction employees who work for multiple employers pursuant to a collective bargaining agreement. These employees must be employed for at least 26 of the prior 39 weeks with any employer that is a signatory to a collective bargaining agreement to become eligible for New York Paid Family Leave. The bill will go into effect on Jan. 1, 2027.

### WASHINGTON

New permanent rules adopted by the Washington Employment Security Department implement legislation passed in the 2025 session and took effect on January 1. These changes impact job-protection coordination, employer notice obligations and other administrative procedures under the Paid Family and Medical Leave program.

#### **FMLA & PFML Job Protection Coordination: WAC 192-700-008**

- New rules clarify the time frame in which employers may apply federal FMLA leave concurrently with Washington PFML for job-protection purposes. This provides clearer guardrails for coordinating overlapping leave laws without altering benefit eligibility.

**Employment Restoration Rights After FMLA use defined: WAC 192-700-025**

- This change explains how an employee's use of FMLA leave affects their employment restoration rights under PFML. With this change, it allows employers to have clearer guidance on reinstatement obligations when both federal and state leave apply.

**New Employer Notice Requirement on Job Protection: WAC 192-700-030**

- Employers now must provide the employer notice to employees regarding their employment restoration rights under Washington PFML. Employers should confirm that they are sharing the newest updated employer notice including employment restoration.

**Pandemic Leave Assistance grants repealed: WAC 192-560-011**

- This rule repeals the previously allowed small-business pandemic leave assistance grants. These grants are no longer available.

**The definition of Employer: WAC 192-500-010**

- This new amendment changes the definition of "employer" to align with recent statutory changes.

**Waiting Period Rule: WAC 192-500-185**

- The PFML waiting-period definition.

**Employer size effect on liability for premiums and eligibility for small business grants: WAC 192-510-040**

- This amendment creates alignment for small business assistance grant eligibility.

**Employer Size Determination clarified: WAC 192-510-050**

- Rules for governing how employers are assessed, including for new employers, have been amended.

**Small-Business Assistance Grant Rules updated: WAC 192-560-010**

- Changes language to clarify specifics and remove details around timelines to apply for grants.

**Small-Business Assistance Grant Rules updated: WAC 192-560-020**

- This now aligns small-business assistance grant eligibility with the new legislative amendments.

**Minimum Claim Duration: WAC 192-620-005**

- This now amends the minimum claim duration to the new legislative amendments.

**Employer Size Required for Employment Protection: WAC 192-700-015**

- This provides clarity around the size of an employer for the purposes of employment protection. Employment protection will be based on employee size in Washington; eligibility will be determined based on employer's payroll.

**Health Benefit Continuation Obligations: WAC 192-700-020**

- This change aligns an employer's requirement to continue providing health benefits to an employee during a period of paid family or medical leave.

**Petitions for Review Process updated: WAC 192-800-100**

- This amendment modifies the deadline an employer has to file a petition for review with the commissioner's review office.

For more details and a complete list of amended, repealed and new rules, visit [Rulemaking – Washington State's Paid Family and Medical Leave](#).



These are educational materials only. Employers should consult their own counsel for obligations for state-mandated leave and disability programs. Products and services are provided by Continental American Insurance Company. In New York, products and services are provided by American Family Life Assurance Company of New York. In California, coverage is offered by Continental American Life Insurance Company. Products may not be available in all states and may vary depending on state law.

Continental American Insurance Company | Columbia, SC  
Aflac New York | 22 Corporate Woods Boulevard, Suite 2 | Albany, NY 12211

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