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New York Paid Family Leave: Private-Corporation Employer Perspectives in Western New York

Abstract

The purpose of this descriptive, empirical, phenomenological qualitative study, using corporate social responsibility theory, was to gain insight on 15 private employers' experience of mandated Paid Family Leave (PFL) policy within 17 counties in Western New York. Business leaders and human resource representatives were placed in focus groups, divided by industry. New York's mandated PFL was implemented on January 1, 2018. The policy enhanced the federal Family Medical Leave Act (FMLA) by (a) adding a paid component, (b) expanding the definition of family, and (c) providing easier eligibility for employee utilization. The empirical research showed the positive and negative outcomes of PFL in countries with similar economies and in other U.S. states. The research answered how the employers' perspectives of PFL changed from time of implementation to 2020. A negative perception was across all researched industries when the policy was introduced. Most industries, with the exception of hospitality, continue to have a mostly negative experience. The participants indicated adjustments necessary to conform to the policy. The shared positive experience was the ability to enhance their benefit package for employee welfare purposes, followed by an increase in employee engagement. The most prominent disadvantages were staff shortages, administering intermittent leaves, and lack of education of the policy. Lastly, the employers expressed how the COVID-19 pandemic affected their PFL experience. In conclusion, this research can assist future policy makers. The results recommend adjustments to intermittent leaves, assistance with indirect costs incurred by the employer, proper policy education, and considering a different roll out strategy.

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New York Paid Family Leave: Private-Corporation Employer Perspectives in
Western New York

By

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Submitted in partial fulfillment
of the requirements for the degree
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St. John Fisher College

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Dedication

I dedicate this dissertation to my husband, Adam Roma, and three children: Estelle, Louis, and Maria. Their support and understanding allowed me to pursue this dream of obtaining a doctorate. My experience of having premature twins motivated me to pursue this topic, having firsthand experience of the need to balance care and career. I love you all so much and am thankful to have your encouragement along the way.

Biographical Sketch

Theresa M. Roma is currently the Core Sales Consultant at Guardian Life Insurance Company of America. Mrs. Roma attended University of California, Los Angeles from 2006 to 2008 and graduated with a Bachelor of Sciences degree in 2008. She attended Buffalo State College from 2009 to 2011 and graduated with a Master of Science degree in 2011. She came to St. John Fisher College in the summer of 2019 and began doctoral studies in the Ed.D. Program in Executive Leadership. Mrs. Roma pursued her research in Private-Corporation Employer Perspectives in Western New York State of Paid Family Leave under the direction of Dr. Guillermo Montes and Dr. George Bovenzi and received the Ed.D. degree in 2021.

Abstract

The purpose of this descriptive, empirical, phenomenological qualitative study, using corporate social responsibility theory, was to gain insight on 15 private employers' experience of mandated Paid Family Leave (PFL) policy within 17 counties in Western New York. Business leaders and human resource representatives were placed in focus groups, divided by industry.

New York's mandated PFL was implemented on January 1, 2018. The policy enhanced the federal Family Medical Leave Act (FMLA) by (a) adding a paid component, (b) expanding the definition of family, and (c) providing easier eligibility for employee utilization. The empirical research showed the positive and negative outcomes of PFL in countries with similar economies and in other U.S. states.

The research answered how the employers' perspectives of PFL changed from time of implementation to 2020. A negative perception was across all researched industries when the policy was introduced. Most industries, with the exception of hospitality, continue to have a mostly negative experience. The participants indicated adjustments necessary to conform to the policy. The shared positive experience was the ability to enhance their benefit package for employee welfare purposes, followed by an increase in employee engagement. The most prominent disadvantages were staff shortages, administering intermittent leaves, and lack of education of the policy. Lastly, the employers expressed how the COVID-19 pandemic affected their PFL experience.

In conclusion, this research can assist future policy makers. The results recommend adjustments to intermittent leaves, assistance with indirect costs incurred by the employer, proper policy education, and considering a different roll out strategy.

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Chapter 1: Introduction

Background

This study examined New York State Paid Family Leave (New York State PFL, n.d.) from the employer perspective. International policies of PFL were investigated, along with the history of PFL's existence, or the lack thereof, in the United States. This study explored the results and perceptions of the newly implemented PFL policy within New York State. It provides details of the reasons employers either supported or opposed the policy.

This chapter introduces PFL policies practiced within the economies most similar to the United States. The countries compared share an Anglo-Saxon economy model. This chapter provides the variations and history of the policies as well as the (a) problem statement, (b) theoretical rationale, (c) statement of purpose, (d) research questions, (e) potential significance of importance of the study, and (f) chapter summary.

Paid Family Leave

New York State PFL was implemented in 2018 as a state law, extending from the federal Family Medical Leave Act (FMLA) of 1993 (New York State PFL, n.d.). The concept of PFL is new to the United States. However, almost every developed nation in the world has a PFL policy (Widener, 2007). European nations continuously rank highest for having the longest leave durations, simplistic eligibility, and highest pay (Widener, 2007). PFL aligns with their conservative and social democratic welfare systems.

The United States economy differs from much of the European nations, which impacts workforce-related legislation (Afonso et al., 2018). The United States economic model, known as Anglo-Saxon, typically has limited government intervention with the economy (Siepel & Nightingale, 2014). This model is focused on low taxes and low regulation (Market Business News [MBN], 2015). There is a strong interest toward shareholders more than stakeholders, and the countries within this welfare model are typically English-dominant wealthy economies (MBN, 2015). The model is focused on the market versus the family. A family leave policy impacts businesses and the economy, which may explain why the United States has been slower to adopt such a policy.

Countries with a similar Anglo-Saxon model of capitalism include (a) Canada, (b) the United Kingdom, (c) New Zealand, (d) Australia, and (e) Ireland (Afonso et al., 2018). When comparing the PFL practices of these countries, the United States still ranks lowest in PFL benefits (Appelbaum & Milkman, 2009). Exploring other nations' policies on PFL, especially those of similar welfare states, provides a perspective on what the United States is lacking. This exploration provides insight on how states are formulating their approach.

The United States has a federal, unpaid leave policy known as the FMLA. The purpose of the FMLA was outlined in the FMLA of 1993 (2006). The main goal was to provide work-life balance with economic stability and uphold the integrity of the family unit (FMLA of 1993, 2006). It also intended to minimize employee gender discrimination for medical reasons, including pregnancy, and ultimately to have equal opportunity in the workplace for men and women (FMLA of 1993, 2006).

Individual states within the United States are implementing their own versions of mandated PFL policies (Miller, 2019). While some employers embrace the policy, other employers react with concern to a new mandate. Employers need to understand the policy in order to determine how it may impact their business.

The following sections explore PFL within Canada, the United Kingdom, New Zealand, Australia, and Ireland. Table 1.1 provides a comparison overview of each country's PFL policy.

Canada

The 2019 population of Canada was 37.59 million people, and it was expected to continue to grow, according to Statistics Canada (2019). The population is growing due to immigration, despite Canada's aging population (Statistics Canada, 2016). In 2017, approximately 274,000 mothers used paid maternity leave (Stats Canada, 2018).

In 2012, 28% of Canadians were caregivers to family members or close friends with a disability or long-term health condition (Stats Canada, 2013). More than two-thirds of caregivers in Canada are women between the ages of 45 and 60 years (Vuksan et al., 2011). The most significant financial strain occurs when an individual is caring for a spouse or child (Statistics Canada, 2013). The Government of Canada responded to this concern with a caregiver's leave policy that was introduced in 2017 (Government of Canada, 2021).

Table 1.1

Paid Family Leave Policy Comparison Amongst Anglo-Saxon Economies

Country	Federal Leave Types	Duration	Benefit Amount in USD	Funding Method in USD	Employee Eligibility	Qualifying Family		
Canada	Maternity Parental	15 wks 40 wks within 52 – max of 35 wks/parent	55% of wkly earnings to a 2020 maximum of \$436	Employees contribute \$1.20/wk Employers contribute \$1.68/wk	Work at least 600 hrs during prior 52 wks	Biological mother Parent of newborn or newly adopted child		
	Extended Parental	69 wks within 78 wks - max of 61 wks/parent	33% of wkly earnings to a 2020 maximum of \$262					
	Caregiver	35 wks for child; 15 wks for adult	55% of wkly earnings to a 2020 maximum of \$436			Immediate family and like family not related		
	Compassionate (End of Life) Bereavement	26 wks 5 d	Full pay for 3 days		All employees. Unpaid if working less than 3 mon	Immediate family		
Australia	Parental Leave – Primary	18 wks	Minimum wage, 2019 = \$492.76/wk	General taxation	Current employer >12 mon, earned < \$102,330	Parent of newborn or newly adopted child under 16		
	Parental Leave – Partner Sick Leave	2 wks 10 d/yr employment, unlimited rollover. 2 d unpaid if not eligible	Paid - base pay				Builds from day one of employment	Self, spouse/partner, former spouse, child, parent, grandparent/child, sibling. Includes step, adopted, in- laws
	Compassionate Leave	2 d per incident, unlimited					Any employee is eligible	
New Zealand	Special Leave (pregnancy)	10 d	Unpaid	General taxation	Employed for 6 mon with an average of at least 10 hrs/wk	Biological mother for pregnancy-related appointments Newborn and adopted child under 6 years old		
	Primary Carer Leave Partner's Leave	26 wks 1 or 2 wks	Up to \$374/wk Unpaid				6-mon employment = 1 wk. 12- mon employment = 2 wks. Employee must work avg of 10 hrs/wk	
	Extended Leave	52 wks, minus wks taken during primary carer leave	Unpaid				12-mon employment = taken before a child's 1 st birthday or 1-yr post-adoption	
	Negotiated Carer's Leave Bereavement	Varied upon employer approval 3 d	Unpaid Paid				For those not qualifying for primary carer leave One bereavement allowance per 12 mon	Spouse/partner, child, sibling, grandparent/child, spouse/partner's parent dependents
	Paid Sick Leave	5-20 d	Paid				After 6 mon employed, 5 d. Another 5 d every 12 mon. 20-day max	

Country	Federal Leave Types	Duration	Benefit Amount in USD	Funding Method in USD	Employee Eligibility	Qualifying Family
UK	Parental leave - after birth	52 wks (2-4 wks required for mother)	6 wks: 90% of pay; 33 wks up to \$166/wk; 13 wks unpaid	Tax funded and employer funded. Employer pays upfront and can reclaim 92% of the pay (103% for qualifying for Small Employers Relief).	Paid if employed 26 wks & makes \$131/wk. Unpaid if < 26 wks	Shared between parents
	Paternity leave	1 or 2 wks plus 2 prenatal visits	paid 90% of avg pay to \$166 maximum/wk		Employed 26 wks. Paid if making at least \$131/wk	For partner
	Adoption leave	52 wks beginning 14 d prior to domestic or 28 d prior international	First 6 wks: 90% of avg pay; next 33 wks up to \$166/wk; next 13 wks unpaid		Working at least 26 wks and making \$131/wk.	Shared between parents
	Statutory sick leave	Up to 28 wks	Paid - \$105/wk	Employer funded	Ill at least 4 d and making at least \$131/wk	Self
	Parental leave	18 wks	Unpaid	N/A	If employed at least 1 yr, employee gets up to 18 wks/child	Children under age 18
	Dependent care	"Reasonable" amount of time	Paid or unpaid, employer decision	Employer funded, if paid	Must be an emergency, not a pre-scheduled incident	Spouse, partner, child, grandchild, parent, or other person relying on you for care
Ireland	Adoption leave	40 wks	24 wks paid (\$272) / 16 wks unpaid	Funded by employee/employer paid insurance (Pay Related Social Insurance - PRSI). Employees pay 4% of earnings and employers pay 10.75%	Employed for 39 wks, PRSI paid in the 12-mon period before the first day of leave	Adoptive mother or a sole adoptive father Mother of child
	Maternity leave	Mandatory: 2 wks pre-due date & 4 wks post-delivery. Remainder mother's discretion for total 42 wks				
	Paternity leave	2 wks	\$272			Father; spouse/partner of child's mother
	Parental leave	26 wks in 6 wk min. increments	Unpaid	N/A	Employed 12 mon	Children to age 12
	Carers leave	13 to 104 wks	Paid or Unpaid, based on eligibility	Care support grant if out 6 months: \$1,893. PSRI: \$245/week to care for 1; \$367/week to care for 1+.	<u>Paid</u> : age 16-66, employed at least 16 hrs/wk for 8 wks in prior 26 wks. Employee contributed 156x to PSRI. <u>Unpaid</u> : 12 mon of employment Need must be urgent and immediate, no other requirement	Child, spouse/partner, parent, grandparent, sibling, parentis in loco for paid leave. Unpaid includes friends.
	Force majeure	3 d within 12 mon or 5 d within 36 mon	Paid in full	Employer		Child (step or adopted), in loco parentis, spouse/partner, parent, stepparent, parent-in-law, sibling, grandparent, persons in domestic dependency
United States	Parental leave	12 wks	Unpaid	N/A	1. Employer with 50+ employees within 75 miles. Government and schools are eligible at all sized employers	Child, adopted child, foster child
	Personal or family sick leave					Spouse, child, stepchild, foster child, parent, stepparent, parentis in loco
	Military exigencies					Spouse, parent, stepparent, child (step & foster), next-of-kin
	Military caretaker	26 wks			2. Works 1,250 hrs over prior 12 mon	

Note. All dollar amounts were converted to U.S. dollars in February 2020.

Canada's federal parental leave policy began in 1971, and it created a baseline for maternity and parental leave (Government of Canada, 2021). Each province or territory within Canada has small variations regarding duration times and types of leaves. The baseline, as of this publication, includes three options. In the first option, the maternity benefit is for biological mothers to use up to 12 weeks prior to birth and up to 17 weeks after birth. The 17 weeks can be extended if the child is hospitalized after birth. The maximum amount of time that can be claimed is 15 weeks within that time frame (Government of Canada, 2021). The benefit paid is 55% of weekly earnings to a maximum amount that is adjusted each year based on average earnings. For 2020, the maximum was \$41,500 United States Dollars (USD), which results in \$439 USD per week. In the second option, the standard parental benefit has the same payment schedule, but it is available for both parents—not for just the mother. The maximum number of weeks is 40 within the 52 weeks of the birth or adoption, with a maximum of 35 weeks per parent. The mother can use both benefits: maternity and parental. The third option is an extended parental benefit that pays 33% of weekly earnings (Government of Canada, 2021). The maximum is 69 weeks within 78 weeks after the birth or adoption, but a maximum of 61 weeks per parent. For 2019, this would have equated to \$258 USD/week. For all options, there is a 1-week waiting period without pay. Both parents can take the leave at the same time, but the time allotted is shared. Both parents must choose the same option: standard or extended (Government of Canada, 2021).

To qualify for parental leave, the employee must have worked at least 600 hours during the prior 52 weeks. Self-employed claimants must have earned \$2,879 USD during the 31-week period prior to the leave to qualify for PFL. Beginning in 2020,

employees paid \$1.21 USD per \$100 of earned income toward this benefit, up to a maximum of \$659 USD. Employers pay 1.4 times the employee contribution toward the program (Government of Canada, 2021).

As of 2018, Canada introduced the ability to work while claiming parental leave (Government of Canada, 2021). The amendment, “Working While on Claim,” allows employees to make up to 90% of pre-leave earnings. The employee may decide to return to work part time, and the employee is paid their salary for the time worked and continues to receive \$.50 per earned dollar until they reach 90% of their earnings (Government of Canada, 2021).

There is a separate policy for caregiver leave (Government of Canada, 2021). It is broken into three parts: (a) family caregiver benefits for children under 18 years old with critical illness or injury, (b) family caregiver benefits for adults over age 18 years with critical illness or injury, and (c) compassionate care benefits for a person in end-of-life care. Options a and b were introduced in 2017, and option c began in 2004. Family is defined loosely in Canada, and it does not require a blood relation (Government of Canada, 2021). Within 52 weeks after diagnosis, the employee can receive up to 35 weeks for childcare, 15 weeks for adults, and 26 weeks for end-of-life. Like the parental care, the benefit is 55% of weekly wages to a maximum of \$430 for 2019 and the eligibility requirements are the same as parental care (Government of Canada, 2021).

Lastly, every employee is eligible for bereavement leave for the death of an immediate family member (Government of Canada, 2021b). The leave is for 5 days from the time of death to 6 weeks after a burial or funeral service. The leave is with full pay for

3 days if the employee worked at least 3 months at their place of employ. If they worked less than 3 months, the leave is unpaid (Government of Canada, 2021).

New Zealand

The 2019 population of New Zealand was 4.94 million people, and it has consistently grown year over year, according to Statistics New Zealand (2020). The population is growing with more births occurring than deaths, as well as immigration increasing the population numbers. From July 2015 through June 2016, approximately 26,300 parents used paid parental leave (Buchanan, 2017).

There are five parental leave types in New Zealand: (a) primary carer leave, (b) special leave, (c) partner's leave, (d) extended leave, and (e) negotiated carer leave (New Zealand Government, 2020b). The primary carer leave is designated for the biological mother of a baby, but it can be transferred to a spouse or partner. Paid leave began in 1999 and is tax-funded, paying up to \$388 USD per week, not to exceed the employee's average weekly pay. It can also be for employees adopting a child under 6 years old. This leave can be taken up to 26 weeks in a continuous time period and can begin 6 weeks prior to the due date or placement date. A pregnant woman may start earlier if directed by a physician, and she will still qualify for 16 weeks leave after the birth—even if it surpasses a total of 22 weeks (New Zealand Government, 2020b).

Special leave is 10 days of unpaid leave for pregnancy relating to appointments and classes (New Zealand Government, 2020b). The partner's leave allows 1 week of unpaid leave if an individual has been employed for 6 months, or 2 week's unpaid leave if employed for 12 months. An average of 10 hours per week during the 6- or 12-month employment is required. This leave can be taken between 21 days before a due date or

adoption placement through 21 days after the baby is discharged from the hospital (New Zealand Government, 2021b).

Extended leave, which is shared between parents, may extend leave further (New Zealand Government, 2020b). This is unpaid leave. Employees having worked for 12 months are eligible for up to 52 weeks, minus the number of weeks taken as primary carer leave. Employees having worked 6 months are eligible for up to 26 weeks, minus the number of weeks taken as primary carer leave. This leave must be taken prior to the child turning 1 year old or 12 months post-adoption, assuming the claimant was employed 12 months previously. If employed 6 months, the extended leave must be taken by the time the baby turns 6 months old or it has been 6 months since the adoption (New Zealand Government, 2020b).

Negotiated carer leave is in place to address primary carers who may not meet the work hour eligibility to receive paid parental leave (New Zealand Government, 2020b). This allows the employee to request unpaid leave from their employer, and the employer can decline for various reasons but must place the denial in writing (New Zealand Government, 2020b).

New Zealand has a paid sick leave policy as well. After 6 months of employment, 5 days of sick leave are granted. Another 5 days, every 12 months are granted up to a total of 20 sick leave days (New Zealand Government, 2020a).

The bereavement leave allows for 3 paid days for an immediate family member including (a) spouse/partner, (b) child, (c) sibling, (d) grandparent, (e) grandchild, (f) spouse/partner's parent (New Zealand Government, 2021). There is a 1-day bereavement allowed based on the employer's approval in determining the employee's

closeness to the deceased or if the employee has responsibilities relating to the death. Bereavement leave is only permitted once within a 12-month period (New Zealand Government, 2021).

Australia

The 2019 population of Australia was 25.36 million people with a pattern of population growth (Australian Bureau of Statistics, 2019). Most of the growth is by immigration; however, natural growth by birth is positive as well. It was reported that 95% of primary parental leave was taken by mothers, and 95% of secondary parental leave was taken by fathers (Australian Bureau of Statistics, 2017). In 2016, 84,844 mothers and 33,306 fathers used parental leave (Australian Bureau of Statistics, 2017).

Australia's paid parental leave began in January 2011, and it was designed for all sizes of employers (Australian Government, n.d.b). Maternity and parental leave is intended for the employee giving birth, the spouse or partner of the employee giving birth, and for the adoption of a child under 16 years old. The employee must have worked for their employer for at least 12 months. The unpaid leave is for 12 months. Paid leave for the primary carer is for 18 weeks, and they are paid at the nation's minimum wage, which equated to \$510 USD per week in 2019. Parental leave is funded by the Australian government, via taxpayer dollars. The partner of the primary carer receives 2 weeks' pay at minimum wage. During pregnancy, if there is an illness or miscarriage after 12 weeks, the employee is provided unpaid special maternity leave (Australian Government, n.d.b).

Australia also had a policy commonly referred to as the "baby bonus." It began in 2004 and was offered until 2014. The goal of this payment was to increase the rate of fertility. Depending on the year, the primary parent would receive a tax-free payment

between \$2,000 and \$3,500 USD for having a baby. This payment was not contingent upon employment. Therefore, a stay-at-home parent could qualify. An additional qualification stated the household's adjustable taxable income was \$50,447 USD or less during the 6-month period after a birth or adoption. When PFL was introduced in 2011, the primary parent had to choose between the paid leave or the baby bonus (Klapdor, n.d.).

Australia's sick leave is intended for the employee and to care for sick family members including (a) spouse/partner or former spouse/partner, (b) child, (c) parent, (d) grandparent, (e) grandchild, (f) sibling, or (g) spouse/partner's above-mentioned relations (Australian Government, n.d.c). This includes step and adopted relations. The employee is given 10 days of paid leave for every year of full or part time employment. There is no rolling over maximum this time. Employees also get an additional two days of unpaid leave when they are not eligible for paid leave or their paid leave period was used (Australian Government, n.d.c).

Compassionate and bereavement leave is for two paid days after an immediate family member dies or has a life-threatening illness (Australian Government, n.d.a). If the employee needs to use this leave multiple times within the same year, there is not a limit. It will be based on eligibility for an approved family member: (a) spouse/partner or former spouse/partner, (b) child, (c) parent, (d) grandparent, (e) grandchild, (f) sibling, or (g) spouse/partner's above-mentioned relations. This includes step- and adopted-family members (Australian Government, n.d.a).

United Kingdom

The 2018 population of the United Kingdom was 66.4 million people with a small growth rate predominately based on immigration (Office for National Statistics, 2019). The United Kingdom does not track statistics related to parental leave utilization (Office for National Statistics, 2019), but private studies have reviewed the utilization. Only 1% of parents used the shared leave of the 900,000 eligible individuals (Chapman, 2019). This means that only one parent used the full leave, versus sharing it with their partner. Approximately 45% of mothers extended their leave beyond the paid portion, which was taken as unpaid leave, and there is an association between high earners taking longer leaves than lower earners (O'Brien & Koslowski, 2018).

The paid maternity leave was introduced in 1975 in the United Kingdom, and it has been expanded. The payment is funded by a mix of taxpayers and employers. The United Kingdom has parental leave in place for births, adoptions, and surrogacies (Gov.UK, n.d.).

In 2021, one person in a couple is eligible for an unpaid adoption leave of 52 weeks (Gov.UK, n.d.). The other person would be eligible for the paternity leave. Regarding adoption, an employee receives 5 paid days toward appointments leading up to the adoption after the parent is matched with a child. The adoption leave is eligible to begin 14 days prior to the placement date of the child, if the child is within the United Kingdom. If the adoption is overseas, the leave can begin within 28 days from the child's arrival into the United Kingdom (Gov.UK, n.d.).

When an individual is a surrogate, the leave begins the day the child is born (Gov.UK, n.d.). When an individual is giving birth to their own child, the leave can begin up to 11 weeks before the due date or when the baby is born, whichever is sooner. It is

mandatory that every woman who gives birth takes 2 weeks' leave, or 4 weeks' leave if they work in a factory (Gov.UK, n.d.).

For birth, adoption, or surrogacies, the leave has a paid option for up to 39 weeks, which can be converted into unpaid leave up to a maximum of 52 weeks (Gov.UK, n.d.). To be eligible, the employee needs to have been employed for at least 26 weeks and needs to have been making \$130 USD a week. The first 6 weeks includes 90% of an individual's average weekly earnings. The remaining 33 weeks pays the lesser of \$165 USD or 90% of the individual's average weekly earnings. Paternity leave is allotted 2 weeks of leave that must be taken within the first 56 days after the birth of the child. The leave is paid if the partner had been employed for 26 weeks. The leave is unpaid if the partner was employed less than 26 weeks. Both maternity and paternity leaves are still granted for 24 weeks if a baby is miscarried or stillborn (Gov.UK, n.d.).

The statutory sick leave in the United Kingdom pays employees up to 28 weeks if unable they are to work due to illness or injury (Gov.UK, n.d.). The pay, which is the employer's responsibility, is \$105 USD per week. There is a 3-day waiting period before the funds are distributed. Agricultural workers employed prior to October 1, 2013, are grandfathered into a separate paid leave policy. After 1 year of employment, an agricultural employee can claim 13 weeks of sick leave. Each year, up to 5 years, the number of weeks increases to a maximum of 26 weeks of sick leave. Sick leave is intended for illness or injury that occurs on or off the job (Gov.UK, n.d.).

Family and dependent care leave is intended to care for a spouse, partner, child, grandchild, parent, or other person relying on an individual for care (Gov.UK, n.d.). Family and dependent care leave is for unforeseen emergency situations. The leave is not

limited to a specific timeframe. Employers can choose for it to be paid or unpaid; there is unpaid parental leave that grants 18 weeks of unpaid leave per child through the age of 18. An employee is eligible for family and dependent care leave after working for 1 year for an employer (Gov.UK, n.d.).

Ireland

The 2019 population of Ireland was 4.92 million people with slow growth from immigration and births (Central Statistics Office, 2019). In 2018, there were 21,182 mothers who received maternity leave and 541 fathers who used paternity leave in Ireland (Citizens Information Board, 2020a, 2020b).

In 2018, the carer's allowance was received by 79,914 citizens, which equates to approximately 16% of the population (Citizens Information Board, 2021a). Only 2,750 utilized the carer's benefit that allowed a leave of absence from their employer while collecting a payment (Citizens Information Board, 2021a).

Ireland's paid leaves are funded by the Department of Social Protection (Citizens Information Board, 2020a). The Adoption Leave Act 1995 allows a mother to take up to 24 weeks of paid leave and an additional 16 weeks unpaid leave. If a male is the sole adopter, the male is eligible for the same weeks of paid leave. The 24 weeks of paid leave only occurs if the employee was properly contributing toward the Pay Related Social Insurance (PRSI) policy. Otherwise, the leave is unpaid (Citizens Information Board, 2020e).

Paternity leave allows the father to qualify for 2 weeks of leave after the birth or adoption of a child (Citizens Information Board, 2020c). It is to be taken within 6 months of birth or placement. The leave is unpaid unless the father qualifies under the paternal

benefit, which is based on the contributions made into PRSI (Citizens Information Board, 2020c).

The Maternity Protection Acts 1994 and 2004 allow 26 weeks of paid leave and an additional 16 weeks of unpaid leave (Citizens Information Board, 2020d). Once again, the paid leave is only possible if the mother qualifies based on her contributions to PRSI. At least 2 weeks are to be taken prior to birth and 4 weeks post-birth. The remainder of the time is upon the mother's discretion (Citizens Information Board, 2020d).

Additionally, there is a parental leave that allows parents to take up to 26 weeks unpaid time for childcare up to age 12 years (Citizens Information Board, 2020b). An employee must have been employed for 12 months to qualify. Or, if an employee has a child near age 12, the employer will prorate it after 3 months of employment. The leave must be taken in 6-week minimum increments (Citizens Information Board, 2020b).

The Carer's Leave Act of 2001 permits employees, who have worked for 12 months, to request an unpaid leave of absence ranging from 13 weeks to 104 weeks (Citizens Information Board, 2021a). There are various forms of payment that the employee may qualify for while on the leave. The Carer Support grant provides a designated annual amount to a person who has been a caretaker for at least 6 months. In June 2019, the amount was \$1,886 USD (Citizens Information Board, 2020a). There is also a carer's benefit for employees that have contributed at least 156 times to PSRI (Citizens Information Board, 2021a). The carer's benefit is not based on income. For 2020, this entitles an employee from \$244 to \$360 USD a week. Lastly, the carer's allowance provides low-income caretakers with a 2020 calculated allowance ranging between \$243 and \$428 USD per week (Citizens Information Board, 2021a).

Force majeure leave is a paid leave allowing an employee to attend to a family crisis. It allows 3 days within 12 months and 5 days within 36 months (Citizens Information Board, 2021b). This includes attending to a sick or injured: (a) child, (b) spouse or partner, (c) parent or grandparent, (d) brother or sister, or (e) parentis in loco. It does not include bereavement. Ireland also does not have a national mandate on sick leave. This is left to the discretion of the employer (Citizens Information Board, 2020a).

United States

The United States is the third largest country in the world with a population of just over 330 million people. The population is growing due to immigration, and births remain slightly higher than deaths (United States Census Bureau, 2021).

As of 2016, only one in seven U.S. employees had access to PFL (Isaacs et al., 2017). A federal mandate requires unpaid leave; therefore, there are not national statistics on the number of recipients of paid leave. There are, however, over 20 million unpaid leave claims, and 21% are related to birth or adoption. The remaining amount is for caring for a family member or oneself (Women's Initiative, 2017).

United States Demographics. It is important to understand how the existing demographics within the United States is impacting the need for PFL. As of 2016, millennials became the dominant generation in the workforce (Pew Research, 2018). Red Brick Research (2014) found that millennials have a stronger desire for work-life balance than any prior generation. They concluded that 79% of millennials would consider quitting a job if they were able to work for themselves when given flexibility and more control (Red Brick Research, 2014). In 2010, almost half of employees, not just

millennials, said their work interfered with their family “sometimes to often” (The Council of Economic Advisors, 2014). A Harris Poll of over 4,000 working-aged adults concluded that 90% felt employers should offer more flexibility to accommodate families (Shannon-Missal, 2014).

Considering maternity-related claims are a large component of employees’ leaves, it is important to understand the demographics of women within a country. Widener (2007) projected that 80% of women will become mothers. More mothers are working during pregnancy than in the past. In the early 1960s, approximately 40% of first-time mothers were in the workforce, compared to the early 2000s, where the percentage was closer to 66% (Laughlin, 2011). Women have outnumbered men’s graduation rates in higher education, making them valuable within the workforce (Cheeseman Day, 2019). There is a trend of marriage delays among college-educated women as they prioritize career establishment (Cherlin, 2010).

Many households are dual income today, with only 30% of households maintaining a single male breadwinner (Bureau of Labor Statistics, 2019c). Women are the main source of income or have equal share in two-thirds of households with children (Boushey et al., 2013). The United States’ current federal leave policy, being unpaid, tends to favor the traditional family arrangement of a single earner. The United States’ demographics are not as traditional today as in the past. There has been an increase in single-parent households, with 26% in 2006, compared to 13% in 1970. Female-led single-parent homes consisted of 19% of the population in 2007 (Potter Cromartie, 2007). Families are being redefined, especially with an increase in immigration causing families to be split across borders, which is known as transnational families (Cherlin, 2010).

Martin et al. (2019) found that children are being born outside of marriage frequently, at 39.6% of births in 2018, versus 4% of births in 1950. Unmarried, however, does not mean single parenting. Half of the children born to the unmarried have cohabiting parents (Kennedy & Bumpass, 2008). In some cases, parents are in a relationship but living independently, which is known as “living apart together” (Strohm et al., 2009).

The United States population is aging. In 2018, 16% of Americans over 15 years old were providing care to the elderly without pay (Bureau of Labor Statistics, 2019c). By 2030, it is estimated that 20% of all Americans will be over the age of 65 (U.S. Census Bureau, 2018), which will lead to one older person per three and a half working-aged adults. More Americans will have caretaking responsibilities than ever before, and they will need workplace flexibility. This care will ultimately need to extend beyond first-degree relatives (Bengston, 2001; Wachter, 1997). In addition to an increasing need for elderly care, the Bureau of Labor Statistics found that many people are in the “sandwich generation” caring for elderly and children concurrently. About half of those caring for an elderly family member are also caring for their own children (Bureau of Labor Statistics, 2019c).

Based on these demographics, the need for PFL is on the rise. The dominant workforce generation desires more work-life balance than ever before as well as gender equality (Mills & Culbertson, 2017). In the United States, an aging population will continue to require working-aged adults to provide care. To accommodate these societal needs, a PFL policy is a possible solution (Miller, 2019).

United States Policy. The first relevant national law that was a prequel to FMLA was the Pregnancy Discrimination Act (PDA) of 1978 (U.S. Equal Employment Opportunity Commission, 1978). This required that employers with more than 15 employees not to discriminate against women employees for the reason of pregnancy (U.S. Equal Employment Opportunity Commission, 1978). However, it did not address leave of absence.

The National Partnership for Women and Families (2021), formerly known as the Women's Legal Defense Fund, drafted the original FMLA in 1984. It proposed an 18-week unpaid leave, over a 2-year period for birth, adoptions, or serious illness of a child and a 26-week unpaid leave for an employee's own serious health condition. FMLA was intended for employers that had at least five employees (National Partnership for Women and Families, 2021).

Every year until 1993, FMLA was brought before Congress until it was approved by President Bill Clinton's administration (National Partnership for Women and Families, 2021). President George H.W. Bush continuously vetoed the Act, indicating support for family leave at a company's discretion, not as a mandate (Holmes, 1990; Wines, 1992). Some adjustments were made to ensure it would be accepted in the political realm. The biggest adjustments were related to the size requirement of the employers and the length of the leave.

President George W. Bush, 15 years later, signed the National Defense Authorization Act for Fiscal Year 2008. This amended the FMLA to include military family leave. This included 26 weeks for unpaid leave for an individual to care for a

military member and up to 12 weeks for military exigency-related leaves (National Defense Authorization Act, 2008).

In 2009, President Barack Obama signed the Airline Flight Crew Technical Corrections Act. This law provided a variation of the FMLA hours-of-service requirements for airline crew because of their non-standard work hour.

In the United States, federal policy addresses mandated unpaid leave for family and medical leaves (U.S. Department of Labor [DOL], n.d.). It is applied to employers with at least 50 employees within a 75-mile radius of each other. This includes private and public employees. The employee needs to have worked at least 1,250 hours over the prior 12 months. The leave can be taken continuously, intermittently, or by means of a reduced schedule (DOL, n.d.).

Depending on the reason for leave, FMLA (1993, 2006) provides 12 weeks of job protection and access to medical benefits. FMLA is typically intended for maternity and paternity leaves, care for a sick family member, an employee's own health condition, and military exigencies. The leave can be taken within 1 year of a child's birth or placement of adoption or foster child (DOL, n.d.). To care for a sick family member or go out for an employee's own illness, it must be a serious condition. The common cold or flu would not typically qualify for a leave. Serious means a chronic condition such as diabetes, asthma, or migraines (DOL, n.d.). For inpatient hospitalization, an illness that lasts more than 3 days with ongoing treatment, and pregnancy are additional examples of a serious health condition (DOL, n.d.).

FMLA can be extended to 26 weeks for a military caregiver leave. This is intended for an individual to care for a servicemember who has a serious injury or illness (DOL, n.d.).

In response to the 2020 pandemic, the United States established a temporary paid leave under the Families First Coronavirus Response Act (FFCRA) for employers with less than 500 employees (DOL, 2020a). The FFCRA included two acts: the Emergency Paid Sick Leave Act (EPSA) and an Emergency Family and Medical Leave Expansion Act ([EFMLEA], (DOL, 2020b). The EFMLEA expanded the existing FMLA policy by adding eligibility for parents who needed to stay home due to childcare and school closures relating to the pandemic. The first 2 weeks of leave continued to be unpaid, but the last 10 weeks provided payment of at least two-thirds of the employee's salary. The employers funded these payments upfront, and they will receive refundable tax credits to cover the cost of the leave (DOL, 2020b). This was the first PFL policy put into place by the United States, but it was temporary and based on a crisis. This experience has allowed the United States to test the process and could help lead to a permanent policy.

On the state level, governments began mandating their own laws of PFL as early as 2004 (Miller, 2019). Nine states, including California, Massachusetts, New Jersey, New York, Oregon, Rhode Island, Washington, and the District of Columbia passed legislation to implement PFL (Table 1.2). At the time of this writing, additional states are working to pass PFL legislation (Douglas, 2019). Each state, with their own leave laws, has unique eligibility requirements and established lengths of allotted leave time (Berkowitz et al., 2018). Eligibility considers minimum hour requirements an employee

must work to qualify. The states also determine which family members an employee may care for to be eligible (Berkowitz et al., 2018).

New York State PFL. New York State's PFL policy began January 1, 2018, and it requires an employee to have worked 20 or more hours per week for 26 consecutive weeks (New York State, 2019). Part-time employees working less than 20 hours per week are eligible after working 175 days (New York State, 2019). The qualifying reasons to use the leave in New York State are to "(a) bond with a newborn, adopted, or fostered child; (b) care for a family member with a serious health condition; or (c) assist loved ones when a spouse, domestic partner, child, or parent is deployed abroad on active military service" (New York State, 2019). When referencing a family member with a serious health condition, PFL is limited to a spouse, domestic partner, child, stepchild, parent, stepparent, parent-in-law, grandparent, or grandchild (New York State, 2019).

The payment schedule will adjust each year from 2018 through 2021, when it will be fully developed (New York State, 2019). The benefit will be 67% of an individual's pay to a determined maximum amount based on the average annual salary within the state (New York State, 2019). Employees fund the PFL through a payroll deduction that is established by the state each year (New York State, 2019). The 2021 contribution is .511% of the weekly pay to a maximum of \$385.34 (New York State, 2020).

Table 1.2

PFL Comparison of States Within the United States of America

State	Type of coverage	Reason	Parameters	Benefit Amount	Funding Method	Employee Eligibility	Care for
CA	PFL – Paid Family Leave	(1) bond with child within 1 year of birth, adoption, or foster care placement, (2) care for a family member with a serious health condition, or (3) Address certain military family needs	Up to 6 weeks within 12-month period	100% of state average weekly salary	Employee payroll deduction of 1%	Workers must have earned at least \$300 during the base year.	Child, parent, grandparent, grandchild, sibling, spouse, domestic partner, or parent of spouse or domestic partner
CT	PFML – Paid Family and Medical Leave	(1) bond with child within 1 year of birth, adoption, or foster care placement (2) care for a family member with a serious health condition, (3) Address certain military family needs, or (4) “safe time” to address needs of domestic and sexual abuse	Up to 12 weeks in a 12-month period	95% of weekly earnings, up to 40x the state minimum wage. 60% of an employee’s base weekly earnings above that level, capped at 60x the state minimum wage	Employee payroll deduction of .5%	Must have earned \$2,325 during the highest earning quarter within the base year	Child, parent, parent-in-law, sibling, grandparent, grandchild, spouse, domestic partner, civil union partner, any person related to by blood, and be any person the worker has had a close association
DC	UPL – Universal Paid Leave	(1) bond with child within one year of birth, adoption, or foster care placement or (2) to care for a family member with a serious health condition	Up to 6 weeks (caring for seriously ill family) or 8 weeks (child bonding) within a 52-week period)	\$1,000/week adjusted by inflation	Employer pay .062% of covered wages	All employees eligible, but those who have worked less than 1 year receive a pro-rated amount.	Child, parent, parent-in-law, spouse, grandparent, sibling, or domestic partner
MA	PFML – Paid Family and Medical Leave	(1) bond with child within one year of birth, adoption, or foster care placement, (2) care for a family member with a serious health condition, or (3) Address certain military family needs	Up to 12 weeks in any benefit year	64% of state average weekly salary		Workers must earn \$4,700 during the base period and have worked at least 15 weeks in four quarters	Spouse, domestic partner, child, parent, parent of a spouse/domestic partner; <i>in loco parentis</i> , grandchild, grandparent, or sibling
NJ	FLI – Family Leave Insurance	(1) bond with child within one year of birth, adoption, or foster care placement (2) care for a family member with a serious health condition, or (3) “safe time” to address needs from domestic or sexual violence.	Up to 6 weeks within 12-month period	70% of state average weekly salary	Employee payroll deduction of .16%	Workers must have earned 20x the minimum wage in at least 20 weeks or earned 1,000x the minimum wage during the base year.	Child, parent, parent-in-law, sibling, grandparent, grandchild, spouse, domestic partner, civil union partner, any person related by blood, and any person with a close association

State	Type of coverage	Reason	Parameters	Benefit Amount	Funding Method	Employee Eligibility	Care for
NY	PFL – Paid Family Leave	(1) bond with child within one year of birth, adoption, or foster care placement, (2) care for a family member with a serious health condition, or (3) Address certain military family needs	Up to 12 weeks within a 52-week period	67% of state average salary	Employee payroll deduction of .27%	Workers employed by current employer at least 26 consecutive weeks. PT employees less than 20 hrs/wk must have worked 175 days.	Child, parent, parent-in-law, spouse, grandchild, grandparent, or domestic partner
OR	FLA – Family Leave Act	(1) bond with child within 1 year of birth, adoption, or foster care placement or (2) care for a family member with a serious health condition	Up to 12 weeks in a benefit year	100% of employee base pay capped at 120% average state weekly salary	Employee/employer cost share. Employers withhold up to 60% of the contribution from payroll and cover remaining costs.	Employees earn at least \$1,000 in base year	Spouse, domestic partner, custodial parent or non-custodial parent, adoptive parent, foster parent, step parent, parent in law, parent of domestic partner, grandparent, grandchild, in loco parentis, child (biological, adopted, foster, step or child of an employee’s domestic partner)
RI	TCI – Temporary Caregiver Insurance	(1) bond with child within 1 year of birth, adoption, or foster care placement or (2) care for a family member with a serious health condition	Up to 4 weeks within 52-week period	85% of state average weekly salary	Employee payroll deduction of 1.3%	Workers must have earned 400x the minimum wage over the base year, with one base quarter at least 200x the minimum wage	Child, parent, parent-in-law or parent of domestic partner, grandparent, spouse, or domestic partner.
WA	PFML – Paid Family and Medical Leave	(1) bond with child within one year of birth, adoption, or foster care placement, (2) care for a family member with a serious health condition, or (3) Address certain military family needs	Up to 12 weeks in a 52-week period	90% of state average weekly salary	Employee payroll deduction of .13%	Worked 820 hours in base period of four quarters	Child, grandchild, grandparent, parent, parent-in-law, parent domestic partner, sibling, spouse, or domestic partner

New York State PFL 2018 Results. New York State had a population of 19,453,561 as of July 2019 (U.S. Census Bureau, 2019b). New York's PFL policy is offered to 8.5 million employees (New York State, 2019). Just over 25% of these employees were not eligible for FMLA. In the first year of the New York State PFL, 86,500 employees used the leave for child bonding, with the average age of the parent being 34 years old. The average duration of PFL was 33 days. Of the total PFL claims, 30% were from fathers (New York State, 2019). Approximately 39,000 New York State employees used PFL to care for a family member with the average age of 56 years. The average duration of the PFL was 21 days, and almost half of the leaves were to care for a parent, followed by a spouse, child, grandparent, and grandchild. Of the total amount of PFL claims, 70% were taken by women. The military family support leave was used by 150 employees for an average of 12 days (New York State, 2019).

Self-employed employees are eligible for New York State PFL on a voluntary basis. In the first year, 85,000 self-employed residents opted into the policy (New York State, 2019). By September 2018, 93% of employers were in compliance with the law. Continuous leave was claimed by approximately 74% of the claimants, and intermittent claims accounted for 16% of the total claims. The remaining 10% were undefined (New York State, 2019).

Problem Statement

Despite every other developed country in the world having a PFL policy, the United States of America does not have a federal paid policy (Widener, 2007). The federal leave policy, called the FMLA, is unpaid and not accessible to 40% of Americans (The Council of Economic Advisors, 2014). The inaccessibility is based on the eligibility

requirements of hours worked and eligibility only applies when employers have 50 or more employees (FMLA, 1993, 2006). Miller (2019) revealed that states are beginning to implement PFL policies to supplement the federal policy.

New York State PFL was mandated on all sizes of private employers within the state beginning in 2018 (New York State PFL, n.d.). Employers are required to make the necessary adjustments to implement and manage this new policy. The policy will impact each company to varying degrees. The direct costs of the New York State PFL program are paid by the employees via payroll deduction. This payroll deduction amount is determined each year by the state (New York State, 2019). The deductions are used to fund the claims.

The indirect costs of the New York State PFL are handled by the employer. These include (a) the cost to complete the workload when an employee is out on leave, (b) costs to train or outsource policy administration to ensure compliancy, and (c) continuation of benefits when the employee is not actively working (Budak, 2011).

The benefits of PFL, from the employee perspective, are well researched. In general, most research indicates a positive outcome and a need for PFL. Some examples include an increase in breastfeeding, increased male participation in newborn care, and decreased financial hardship associated with care for family (Chen, 2016; Gnanasekaran et al., 2016; Hamad et al., 2019; Huang & Yang, 2015; Moyser, 2019; Statistics Canada, 2016; Stearns, 2015). Negative outcomes have been researched less than positive outcomes, and the negatives include the possibility of these policies impacting the unemployment rate of women in their child-bearing years (Das & Polachek, 2015). The pros and cons details are outlined in Chapter 2.

Despite the mostly positive assessment of the PFL policy and its worldwide popularity, there is some employer opposition to the New York State PFL mandate (Budak, 2011; Casselman et al., 2009). The employer perspective is explored in Chapter 2, but there has not been research specific to New York State employers. PFL use can have both intended and unintended consequences for employers. Employers need to understand and appropriately prepare for these outcomes.

The effects of a PFL policy interact with values about gender equality, the importance of work, and the need to care for one's elders. Employers may need to adjust their point of view to balance differing generational values (Miller, 2019). In recent decades, the workplace norms have changed. Most households are dual income (The Council of Economic Advisers, 2014). The population is aging (Cherlin, 2010). Employees are likely to be involved with childcare or eldercare during their working years (Cherlin, 2010; The Council of Economic Advisers, 2014). The desire for gender equality is valued and encouraged (Covert, 2016). PFL is contributing to these new workplace values that promote a work-life balance and equal opportunity.

This research addressed the evolution of New York State employers' perceptions of the PFL policy and the adjustments made to accommodate the policy. It is a retrospective assessment of the policy from the time of its implementation to the present day. The focus groups provided employers with the opportunity to share positive and negative experiences as well as to suggest accommodations to support the policy.

In summary, PFL is an internationally accepted policy that is gaining traction in the United States. Change is often accepted with resistance, especially when a stakeholder does not have the option to opt out. With PFL expanding to more and more

states, and possibly on a federal level, employers need to understand the ramifications from their perspective. Employers are major stakeholders in this policy. Policymakers should know and address their concerns as future legislation is created.

Theoretic Rationale

This research was built on the foundation of the theory of corporate social responsibility. Corporate social responsibility means a company believes it has a responsibility beyond making a profit (Carroll, 2008). The company has a dual responsibility for protecting the environment and improving the quality of life for its employees and the community. There is ethical leadership within a corporation to benefit the most amount of people as a whole, which is also known as utilitarianism. All welfare state models tacitly adopt this theory, as governments mandate policies that force corporations to protect or enhance the well-being of employees. However, the Anglo-Saxon welfare state model is the one that puts less emphasis and actual mandates on the corporations to act in socially responsible ways.

As Simon Zadek researched, a company with strong corporate social responsibility ultimately will increase profits in the long run (Carroll, 2008, 2018). There is a return on investment because of a better reputation, increased employee satisfaction, and a stronger community (Carroll, 2008, 2018).

The concept of corporate social responsibility, as connected to employee welfare can be traced to the 1800s (Carroll, 2008). This time period included the Industrial Revolution, and it transformed how companies viewed their employees. Businesses were increasingly concerned about employee welfare. Many businesses began (a) sharing profits, (b) establishing cafeterias for their employees to take a break for lunch,

(c) providing medical assistance, (d) providing on-site bathrooms, and (e) providing recreation (Carroll, 2008). One may argue that the interest of the corporations was rooted in the ability to keep the workforce present and working as much as possible without the interruption of lunch, bathroom, or medical breaks; however, even modern-day corporate social responsibility is using philanthropic efforts to help their bottom line (Ning et al., 2015).

Upon recovering from the Great Depression, social responsibility became prevalent again in the 1940s and 50s (Carroll, 2008, 2018). *Fortune* magazine surveyed employers, and 93.5% of businessmen agreed that they had a social responsibility beyond profit gain (*Fortune*, 1946).

In the 1960s and 70s, employee welfare endeavors were receiving more attention and federal regulations were created. The most noteworthy was the 1970 Occupational Safety and Health Act (OSHA). This law required employers to offer safe working conditions (DOL, n.d.). The Equal Employment Opportunity (EEO), formed in 1965, was intended to reduce discrimination in the workplace (EEOC, 2020). The EEO regulations helped shift corporations' concentration on the well-being of their employees.

In 1971, the Committee for Economic Development wrote an article. In summary, it stated that a business is intended to meet the needs of society and, therefore, it has social responsibility. The article specified that a corporation is responsible for job and economic growth, sensitivity toward social values and employee relations, as well as improving their surrounding environment (Committee for Economic Development, 1971). At this same time, Steiner (1971) wrote about corporate social responsibility. He

believed as companies grew in size, so did their responsibility for philanthropy and employee welfare.

Today, almost every large company has corporate social responsibility incorporated into their mission (Business for Social Responsibility, 2020). In 1992, the Business for Social Responsibility Association was created to assist corporations with their corporate social responsibility.

An alternative to corporate social responsibility was Friedman's (1970) economic freedom theory. He wrote an article for Fortune in which he indicated that social responsibility should solely be handled by individuals not by businesses. If social responsibility was done by a business, Friedman felt the business was using other people's money for a social interest, which was unethical because it reduced shares and/or increased price for customers (Friedman, 1970).

Varying views of corporate social responsibility may help to determine if a corporation will be positive or negative regarding PFL policies. PFL may not seem like a profitable policy for a company (Friedman, 1970). Some employers may argue it is a financial and time burden. However, if a company is focused on corporate social responsibility, the company will view the policy as something that helps the greater good of the community and employee welfare (Carroll, 2018). Allowing parents to enjoy their time off with a new child without financial burden can improve satisfaction and reduce anxiety (Huang & Yang, 2015). In return, it may help retain good employees who otherwise may have left the workplace to stay home. Similarly, the same concept extends to caring for sick and aging family members. If a company can be flexible enough to

allow their employee to intermittently leave to care for a loved one, it allows the employees work more efficiently it may reduce their stress.

By researching and interviewing companies through a corporate social responsibility lens, it can determine the reasons why employers may have certain perceptions of the PFL policy. If a company is dedicated to corporate social responsibility, it would be interesting to see if that philosophy results in a more positive acceptance of PFL. If a company is more apt to follow Friedman's (1970) view of solely maximizing profit, they may view PFL differently.

Corporate social responsibility is about making a social impact while still making a profit. Corporate social responsibility is divided into internal and external endeavors (Ning et al., 2015). Internally, it means there is a focus on employee welfare, while externally, there is focus on society and the community. There is often overlap or correlation between internal and external efforts.

An added week of paid maternity leave has been shown to increase the fertility rate from 1.1 to 1.4 births (Winegarden & Bracy, 1995). In an aging population concerned with a decreasing birthrate, it is beneficial for society to implement company policies that positively impact fertility (Lalive & Zweimuller, 2009). Providing paid maternity leave would be a desire to help companies' employees with family planning, while helping society increase its population (Lalive & Zweimuller, 2009).

Numerous studies have shown improved health for mother and child when PFL is used by employees (Baker & Milligan, 2008; Berger et al., 2005; Khanam et al., 2016; Rossin, 2011; Rubin, 2016; Ruhm, 2000; Winegarden & Bracy, 1995). An employer may offer PFL with intentions to improve employee welfare. However, externally, this policy

also helps the community by potentially improving the general health of the population (Rossin, 2011; Stearns, 2015).

Maintaining employment while on leave reduces unemployment rates and helps the economy to continue household spending and reducing the need for public assistance (Widener, 2007; Horowitz et al., 2017). Similarly, allowing employees time to care for their older or sick family may reduce the need for the government to fund housing and medical care for this growing population (Casselmann et al., 2009).

Corporate social responsibility also focuses on the need for companies to remain profitable. Research shows that publicly traded companies with solid shareholder input are more likely to provide more family-friendly benefits, beyond FMLA, than companies with stronger managerial decision power (Ning et al., 2015). Companies with strong corporate social responsibility have more female board members, which improves how society perceives the company (Brammer et al., 2009; Lee & James, 2007). Ntim (2015) posited that having female and other diverse board members has been correlated to higher market value; therefore, the desire to attract and retain female employees through family-friendly policies should remain a focus of corporations.

Evidence suggests that internal corporate social responsibility endeavors have a larger impact on the value of a company than external social endeavors (Jo & Harjato, 2011). Therefore, enhancing family leave policies to allow for paid leave, will likely attract shareholders (Ning et al., 2015). Companies with strong internal social responsibility tend to maintain good reputations, have less risk, and have stronger financial returns (Sandberg, 2011). Kempf and Osthoff (2007) indicated that buying stock

in corporations with high social responsibility has higher return values—up to 8.7% per year.

Employee satisfaction, which is closely related to internal social responsibility and family-friendly benefits, has suggested long-term stock value (Bird et al., 2007). Ning et al. (2015) advised companies to value family-friendly benefits as they can anticipate shareholder pressure to include these policies.

Statement of Purpose

The purpose of this qualitative study with corporate social responsibility theory was to gain insight on private employer's understandings and experiences of mandated the PFL policy within Western New York State. Business leaders and human resource representatives of Buffalo and Rochester, New York-based businesses were interviewed and placed in focus groups to discuss New York State's PFL.

Research Questions

Answering the main four research questions helped with formulating the conclusions of this study.

1. Have employers' perspectives of New York State's mandated paid family leave changed since its implementation in 2018?
2. What adjustments have companies made to conform to the new policy?
3. What are the advantages and disadvantages of New York State's paid family leave from the employers' perspectives?
4. How has the COVID-19 pandemic affected employers' experiences with paid family leave?

Potential Significance of the Study

Exploring the employer point of view for the PFL state mandate is relevant because it is likely that PFL will eventually become a federal law. There is varying support on both sides of the political spectrum. The average employer segment seems to have little to no voice in the decision-making process of PFL mandates. It may be a problem when key stakeholders are not involved in decision-making policies that affect their bottom line and the ways policy is implemented. A new policy can result in employer resistance and misunderstanding. This research addressed some of the employer concerns and determined how employers have to adjust their policies to accommodate the mandate.

On the other end of the continuum, some employers may already be supportive of the PFL policy. These employers may want to enhance their base mandate to offer a richer benefit than is required by law. The reasons would likely be for a recruitment and retention strategy to attract a generation that finds this policy to be important (Net Impact, 2012).

Chapter Summary

In summary, PFL is an internationally acclaimed policy that is starting to gain traction in the United States. Each country has a unique strategy toward the policy's specifications. Many states in the United States are creating strategies to implement policy that is independent of federal requirements (Miller, 2019).

The United States has an economy that is not family-centered and encourages limited government intervention. This has traditionally slowed the progress of a national PFL policy (Wooldridge, 2015). However, the country is seeing a transformation and support to execute PFL policies (Net Impact, 2012).

The research indicates positive benefits for employees and employers, which is supported in the Chapter 2 literature review. There is a gap in the research to understand the specific impact that PFL policy has had on employers in New York State since its implementation in 2018. Using corporate social responsibility theory as a foundation, the researcher reviewed this gap specific to Upstate New York State employers through employer focus groups. Following the review of the literature, Chapter 3 describes the methodology and research design for this study. Chapter 4 presents an analysis of the interview data gathered during the study, and Chapter 5 provides a summary of the study findings, conclusions, and subsequent recommendations.

Chapter 2: Literature Review

The Need for PFL

Changing demographics within the United States, coupled with a less-than-desirable federal leave policy, are leading researchers to explore the need for a formal PFL policy. Various shortcomings have been identified and explored in an effort to accommodate the new workforce generation.

FMLA Shortcomings

A study by Widener (2007) comparing Dutch and American family policies concluded that only 4% of Americans are satisfied with the FMLA. The most cited concern with FMLA is that it is leave without pay (Casselmann et al., 2009; Klerman et al., 2012). Many people cannot afford to take a leave of absence without their income. In fact, 40% of those individuals who used FMLA shortened their time off due to financial concerns (Klerman et al., 2012). The United States is the only developed country without a paid leave policy. Within the countries participating in the Organisation for Economic Co-operation and Development (OECD), the typical pay throughout a family leave is 60% to 100% of the employee's salary. The OECD was formed in 1961 with the goal of promoting economic growth. The lowest paid leaves are in Ireland and the United Kingdom (OECD, 2019). This results in lower usage of the policy within these countries, with the average being 7 and 12 weeks of leave. These rankings align with the idea that Anglo-Saxon economies may place less value on paid leave. However, the United States is falling lowest on the list with an unpaid policy. Casselman et al. (2009) mentioned that

the United States is market-oriented and traditionally has allowed employers to voluntarily decide if they want to offer PFL.

The length of time available for FMLA in the United States is less than the average for developed countries. The FMLA allows up to 12 weeks of leave. The average paid maternity leave throughout the world, according to the OECD (2019), is 18 weeks. The recommended duration of 18 weeks by the International Labor Organization, as of 2000, also was 18 weeks of leave. Almost all the OECD countries have a minimum of 14 weeks of leave for maternity (OECD, 2019). Therefore, FMLA is falling short in not only payment but in duration of leave. Another Anglo-Saxon nation, New Zealand, stands out as having one of the shortest durations of maternity leave.

Accessibility is another prevalent concern with FMLA. This is due to the work-length requirements for eligibility, as well as FMLA only being imposed on employers with more than 50 employees. Only 50.5% of women workers are eligible for FMLA, (Impaq International, 2017). Many other women need to rely on paid time off or disability coverage to use during maternity. One of the reasons for inaccessibility is the policy only requires it for employers with over 50 employees. Some advocate to move the minimum number from 50 to 25 or 15 employees (Arellano, 2015; Gielow, 2002).

As indicated within the demographic analysis, the traditional definition of family has changed (Cherlin, 2010). The FMLA eligibility has limitations as to who an employee can care for in order to be accepted. In most cases, grandparents, grandchildren, aunts, uncles, and siblings are excluded, despite employees' responsibilities to care for these members. As states implement their own policies, some are expanding the definition of family (Arellano, 2015).

Political Climate

Most Americans, 80%, supported PFL policy based on a telephone interview of 1,022 adults generated from a randomized list of 81,000 landline telephones (Kagay, 2015). The two major political parties, the Democrats and the Republicans, also agree overwhelmingly on the need for a PFL policy. A telephone poll indicated that 88% of Democrats and 71% of Republicans are in favor of a paid leave policy (Kagay, 2015). As of spring 2021, the Democratic states are leading the way in implementing state-mandated policies, with many swing states also considering the policy.

Republican leaders have favored a tax credit approach with policies such as the Strong Families Act. This act gives employers a tax credit for providing 2 to 12 weeks of paid leave (STRONG Act S.344). Former President Donald Trump had also proposed 6 weeks of unemployment benefits after childbirth if the employer does not offer paid leave. Democrats favor a more robust plan that mandates up to 12 weeks of paid leave at two-thirds of pay, known as the FAMILY Act (S.337/H.R. 947, 2007). This would allow mothers and fathers to use the plan, and it includes caretaking for ill family members.

During a time of global crisis with the COVID-19 pandemic, legislation led by Republicans passed the FFCRA that took effect on April 2, 2020 (H.R.-6201). This included the Emergency Family and Medical Leave Act (EFMLA). The eligibility was more expansive and included a paid component for up to 10 weeks and an additional 2 weeks unpaid leave. This temporary mandate, through the end of 2020, has the potential to make changes in legislation going forward.

Outcomes for Employees

Overall, PFL has provided significant results for employee welfare within the states that mandate the leave. The results (Table 2.1) favor a positive outcome, despite some negative effects as well (Rossin, 2011; Rubin 2016; Lerner & Appelbaum, 2016).

Table 2.1

Employee Outcomes of PFL

Employee outcome	Positive	Negative
Health	X	
Gender & class equality	X	
Financial assistance during time of need	X	
Awareness & accessibility		X
Financial gap		X
Paperwork		X
Fear of employer retaliation		X

Positive Outcomes

The majority of research regarding PFL and employee outcomes concluded with positive effects ranging from (a) infant and child health, (b) mother’s health, (c) improvement toward gender equality, (d) financial assistance, and (e) equality among class.

Health. Many researchers have studied the health outcomes for mothers and babies after birth (Baker & Milligan, 2008; Berger et al., 2005; Khanam et al., 2016; Rossin, 2011; Rubin, 2016; Ruhm, 2000; Winegarden & Bracy, 1995).

Winegarden and Bracy (1995) cross referenced data from 17 countries during four different time periods and found that an added week of paid maternity leave coordinated with the reduction of infant deaths of minus 0.5 deaths per 1,000 live births. A 10% increase in the maximum length of paid maternity leave was found to lower infant

mortality rates by 3% to 5% (Winegrden & Bracy, 1995). The ideal duration of leave considered to reduce the most infant mortality is 40 weeks (Ruhm, 2000). Nandi et al. (2016) reviewed the class differentiators of women and found that reduced infant death spanned across all incomes, which helps produce a stronger validation to the cause and effect.

Ruhm (2000) also studied 16 European countries throughout 25 years and found family leave could have a significant reduction in mortality through early childhood, not just infancy. Ruhm (2000) found a link to a year of paid leave coordinating to a 20% reduction in infant fatality, and a 15% decrease in fatalities among 1- to 3-year-olds.

Berger et al. (2005) found that mothers staying home for 12 weeks had a higher likelihood of maintaining doctor appointments, vaccinations, and breast feeding. Full immunizations among children in Australia were reduced by 20% among parents without a leave (Khanam et al., 2016).

The increased rate of breastfeeding, even doubling the duration, among those in states with PFL was found in the research (Appelbaum & Milkman, 2011; Huang & Yang, 2015). Americans who intend to go back to work within 6 weeks of birth are 40% less likely to exclusively breastfeed compared to mothers who take at least 12 weeks of leave (Rubin, 2016). Countless studies reflect the positive health outcomes associated with breastfeeding, which include a reduction in (a) sudden infant death syndrome, (b) respiratory infections, (c) high blood pressure, (d) diabetes, (e) obesity, and (f) leukemia (Dieterich et al 2013; Eidelman, 2012; Horta & Victora, 2013a, 2013b; Ip et al., 2007; Kelishadi & Farajian, 2014; Mitchell, 2007).

The long-term health of children with mothers that used maternity leave has been studied (Carneiro et al., 2015; Khanam et al., 2016). Carneiro et al. (2015) found that children had higher IQs, lower teen pregnancy, higher levels of education, and higher income as adults when their mothers used maternity leave. There was also a reduction in asthma and bronchiolitis in Australian children whose mothers used maternity leave (Khanam et al., 2016).

For women who use PFL prior to birth, studies reflect decreased prematurity and decreased low birth weights (Rossin, 2011; Stearns, 2015). A study of maternity leave in Canada reflected less birth complications associated with children whose mothers took a leave prior to delivery (Xu et al., 2002). A study in California showed a four-times reduction in cesarean sections for those taking a leave before birth, when interviewing 1,176 women over age 18 who were working at least 20 hours per week (Guendelman et al., 2009). The assumption is that third-trimester stress can be alleviated by taking time off from work before birth (Mulder et al., 2002). In the United States, it was reported that 87% of working first-time mothers worked through their last month of being pregnant (Laughlin, 2011).

There is evidence leading to maternal health improvement when using a leave of absence from work after giving birth. In a study of almost 10,000 women across the United States, women who took at least 6 weeks off after birth saw a connection with lower levels of depression (Chatterji & Markowitz, 2005). Women utilizing a leave after births also showed a correlation with reduced parental stress and the promotion of healthy parent-child relationships. If the father also utilized paid leave, the mother showed reduced depression and fewer days of work lost (Harrington et al., 2014).

An estimated 21% of Americans care for an adult family or friend without pay. Of that population, 62% are also employed elsewhere and had to make workplace accommodations (National Alliance for Caregiving, 2005). Allowing employees to care for their loved ones through PFL gives the aging and sick more opportunity to improve their conditions.

Gender and Class Equity. Many formal PFL policies throughout the world, 44%, have included access for both men and women (Addati et al., 2014). While child and elder care have traditionally been a female role, this inclusion of males in mandated leave policies is acknowledging cultural acceptance of men taking these roles. Men are certainly using the leaves; however, they are not using them as long or as often as women (Lerner & Appelbaum, 2014). In New Jersey, for the calendar year of 2018, the total family leave claim count was 31,093. Of these claims, men took 5,132, which equated to 16.5% of the claims (New Jersey Department of Labor and Workforce Development, 2018). In the prior-year summary reports, claims by men in 2017 were 16.1%, in 2016 they were 15.5%, and in 2015 they were 14.8% of all claims. This shows a slow but steady increase in male utilization of family leave.

Employers have indicated they believe the workplace culture still leaves men feeling uncomfortable about family leave taking, despite being qualified (Lerner & Appelbaum, 2014). Male use of family leave still is not the norm, and men may be perceived as lazy or not committed to their jobs (Lerner & Appelbaum, 2014). Men also report feeling they cannot afford a paid leave policy if their wife is taking a leave at the same time. Two cuts in pay are not easily manageable. Of the 18 employers interviewed, Lerner and Appelbaum (2014) found that men are more likely to use their leave when

they can supplement their paid leave with paid time off from their employer, allowing for full pay.

Several studies have reported that fathers are more likely to continue providing childcare throughout a child's life if they start doing so during the newborn stage (Boll et al., 2014; Nepomnyaschy & Waldfogel, 2007; Tanaka & Waldfogel, 2007). Tanaka and Waldfogel (2007) studied data from over 9,500 children in the United Kingdom between the ages of 8 months and 1 year. The results showed a significant involvement in fathers changing diapers, feeding, and getting up at night for their older babies when they used PFL, compared to fathers that did not use PFL. Therefore, offering PFL to men may help the societal goal of neutralizing gender roles for childcare.

Certain countries' policies are designed to encourage fathers to use PFL. According to the OECD (2016), some international policies specifically indicate that the use of the specified leave is for fathers only, and it is offered on a use it or lose it basis. This newer concept replaces the ability for families to divide the leave time between the two parents, which traditionally has been fully used by mothers (Gornick & Meyers, 2003). Upon Iceland and Sweden implementing a father-only policy, they doubled the use of leave by fathers (OECD, 2016). California has also increased, year over year, male utilization of PFL. Employers surveyed indicate men are taking longer times off for bonding than in the past (Appelbaum & Milkman, 2011; Bartel et al., 2015). In New York State, each parent has full access to the same benefit amounts and duration. The offering of PFL to fathers encourages the social acceptance of men sharing childcare equally rather than it being a mother's job. However, a California-based study showed

that women were much more likely to use the full 12 weeks of leave, while some men were using an average of 3 weeks (Appelbaum & Milkman, 2011).

Men with children have not been reported to have financial gaps relating to the need to take leaves of absence from work. However, women with children are more likely to interrupt their work to care for children, which can lead to a wage loss of 10% to 15% (Lester, 2005).

Another equity concern is with class based on income. Lower-income women, defined by Appelbaum and Milkman (2011) as making less than \$23.55 (updated to 2021 based on inflation) per hour, have a more difficult time living on unpaid leave. In some cases, these women may be living paycheck to paycheck. Higher paid women, making more than \$23.55 an hour, were more likely able to save up funds prior to an unpaid leave. This disparity puts an unfair disadvantage on women and children's health of the lower-income populations, because they are less able to use unpaid leave after a birth. Therefore, paid leave policies helped the lower-paid population. In California, 97% of low-income claimants interviewed were satisfied with the length of their paid leave (Appelbaum & Milkman, 2011).

Paid leave has traditionally been more accessible by college educated, higher paid employees. The Council for Economic Advisors (2014) indicated that full-time employees in the top 25% of earnings were 1.7 times more likely to have a paid leave than those in the bottom 25% of earnings. Benefits tend to be more robust in higher-paying jobs, which are defined as making over \$20 an hour with access to employer sponsored healthcare (Appelbaum & Milkman, 2011). Of the 500 employees in California participating in Appelbaum and Milkman's (2011) study, 93.5% of higher-paid

employees had access to paid time off such as sick leave and vacation. Only 62.1% of lower-paid jobs had the same access (Appelbaum & Milkman, 2011). State-mandated PFL helps level the benefits field across all industries and pay grades.

A study done on employees in California showed that PFL can reduce the risk of post-birth poverty, especially with mothers who are already economically disadvantaged (Stanczyk, 2019). Stanczyk used data from the 2000–2013 American Community Survey to perform a difference in difference in difference comparison of California mothers of 1-year-olds compared to older children, then compared to mothers outside of California before and after the state PFL law was passed in 2004. Stanczyk reviewed the poverty rates and incomes of the mothers and found that the California PFL decreased the risk of women dropping below the poverty level by just over 10%. Therefore, mandated paid leave can reduce the inequality of outcomes based on the social class in which one is born.

Financial Assistance During Time of Need. Employees have a greater sense of security when dealing with family needs when there is a paid leave policy in place (Lerner & Appelbaum, 2014). In a survey of 5,934 random adults between the ages of 18 and 70 who had taken an unpaid leave or wanted to take a leave but were unable to, over the preceding 2 years, Horowitz et al. (2017) reported (a) significant changes to spending, (b) taking on debt, (c) receiving loans and gifts from family, or (d) accessing public assistance after childbirth. Having a consistent income during leave would likely decrease the financial concerns presented in this study.

Childcare is also an expensive adjustment for new parents. According to a survey of 4,000 parents nationwide, a childcare center cost an average of \$213 per week in 2018

(Care.com, 2019). Allowing both parents to subsidize childcare costs with paid time home could provide financial relief. For example, in New York State, parents are each provided 12 weeks of PFL at 67% of their income to an annual maximum based on the state average salary. It may make more financial sense for the two parents to remain home for 12 weeks, each, to provide for care than to pay the cost of childcare. This is especially true if there are multiple children in the home.

Negative Outcomes

Research has also studied some of the negative outcomes of PFL, which seem to be unintended consequences of the policy. It is important to understand the negative perspectives to help improve future policies.

Awareness and Accessibility. For a policy to be successful, the stakeholders have to be aware that it exists. New Jersey employers in the Lerner and Appelbaum (2014) study indicated there was a lack of awareness of the policy's specifics among their employees,—and even among the company's administration.

Half of the 500 employees surveyed by Appelbaum and Milkman (2011) in California did not know the program existed 5 years after it was implemented. The low-wage and foreign-born workers were the population that were least aware of the policy, but they were the population that needed it the most (Appelbaum & Milkman, 2011). The Council of Economic Advisors (2014) also expressed concern that employees lacked understanding of the policies, which leads to the policies being inaccessible.

A majority of individuals who were aware of the PFL policy learned about it from their employer. Employers that coordinated their own benefits with the state leave were most likely to promote the program, because their employees were able to pull from the

state program versus the private benefit (Appelbaum & Milkman, 2011). If employers prefer low utilization, it makes sense not to educate the workforce and only promote the minimum requirements. The minimum requirements, in most states, are to place a posting notice in an area accessible by all employees.

Accessibility for state-mandated PFL has a broader definition than FMLA; however, it is not accessible by all. Most, if not all, of the state-mandated paid leave policies have exempted public employers. Traditionally, public employees have had strong benefits packages, as studied on municipalities with populations over 10,000 (Roberts, 2004). However, this has now positioned public employees at a disadvantage for access to PFL. Municipal entities are lacking family-friendly benefits (Roberts, 2004). This is starting to change, despite mandates not being applicable. Over 70 municipalities have implemented PFL, with more municipalities considering it (National Partnership for Women and Families, 2020).

Financial Gap. The mandated paid leave policies within the United States have all been a percentage of one's pay; they have not been fully paid. Therefore, employees are foregoing leave because they cannot afford the cut in pay (Lerner & Appelbaum, 2014). A third of eligible employees in California, who were aware of the policy, chose not to use it because they could not maintain their expenses with a cut in their wages (Appelbaum & Milkman, 2011). California women were only using 40% to 50% of their available leave duration, suggesting they could not afford the full leave duration due to a cut in pay (Baum & Ruhm, 2013).

Approximately one-third of the 18 employers interviewed by Lerner and Appelbaum (2014) supplemented leave time to allow employees to receive 100% of their

pay. Considering most employers do not offer this opportunity, it can still be a burden for employees to go out on leave. It was also noted by multiple employers, that employees would choose to use their paid time off instead of the family leave, to maintain their paycheck (Lerner & Appelbaum, 2014).

Paperwork. The concept of paperwork ease had mixed results. Based on Appelbaum and Milkman (2011), most employees in California felt the process was easy and timely. However, there were still 17.7% who indicated the hassle of applications as a reason for not using the leave.

Fear of Employer Retaliation. According to Appelbaum and Milkman (2011), 37% of employees they surveyed worried about (a) their employer being upset about the leave, (b) being denied advancement opportunity, or (c) being fired. According to the Council for Economic Advisors (2014), 12% of individuals that chose not to take a leave of absence stated they feared losing their jobs.

Women Unemployment and Wages. While the intent of a family-friendly policy is for women to remain in the workplace, there is mixed evidence on whether some employers are reducing women's employment or salary due to the likelihood of using paid leave.

In New Jersey, the employment rate of women aged 22 to 34 years reduced 8% to 9% (Reed & Vandegrift, 2016). In California, the unemployment rates and unemployment duration among young women also increased. In 2010, women's unemployment rate in California was the second highest in the nation, despite being the ninth highest in the nation a year before PFL was implemented (Das & Polachek, 2015). At this same time, unemployment for men and older women decreased, as analyzed by

census data (Das & Polachek, 2015). This suggests that some companies might purposely not hire young women, as they tend to be the highest utilizers of PFL. In fact, California saw maternity leave use double after the policy was mandated and the average duration increased by 3 weeks (Das & Polachek, 2015).

On the other hand, many studies have indicated that employers have used these policies to attract women to their company (Bailey & DiPrete, 2016). Another study found that California mothers increased hours worked and pay by almost 10% for those with toddlers at home (Rossin-Slater et al., 2011). Therefore, depending on the company philosophy, the policy can hurt or help female employees.

Outcomes for Employers

Employers are another large stakeholder to consider. It is important to understand the advantages and disadvantages for this population as the policies continue to grow and adapt. Table 2.2 provides an overview.

Table 2.2

Employer Outcomes of PFL

Employer Outcome	Positive	Negative
Abuse concern	X	
Compliance		X
Intermittent Leave		X
Morale	X	
Paperwork		X
Productivity	X	
Profitability	X	
Retention & recruitment	X	

Positive Outcomes

Despite employers initially reacting with concern regarding the paid leave mandate, most studies have indicated it has been a positive or indifferent experience (Appelbaum & Milkman, 2011; Bartel et al., 2014; Lerner & Appelbaum, 2014).

Profitability and Productivity. Companies on the 100 most family-friendly list from the *Working Mother Magazine* in the early 1990s were examined in 2001 by Meyer et al. They confirmed that these companies were more profitable after they implemented family-friendly programs, such as paid leave and work-from-home opportunities (Meyer et al., 2001). Additionally, the Fortune 500 companies with family-friendly focus increased their equity value for shareholders (Arthur & Cook, 2004). Not every family-friendly business will become more profitable, as Heiland and MacPherson (2005) found in their study. However, they determine that productivity would increase, even if profitability did not (Heiland & MacPherson, 2005).

A 2002 survey of 2,191 workplaces in Britain indicated that family-friendly policies increased productivity (Dex & Smith, 2002). According to Appelbaum and Milkman (2011), 89% of California employers had a positive or no effect on productivity and 91% had a positive or no effect on profitability.

In a study with 18 New Jersey employers ranging in size and industry, none of the participants indicated an effect on their productivity resulting from their state-mandated family leave. Only two employers felt a negative impact on profitability (Lerner & Appelbaum, 2014). A couple employers even indicated a positive effect on profitability because the program was alleviating some of the costs associated with the leave requests that the employer had previously been handling. For example, a company may have

already had a PFL policy in place and was privately funding it. Now, the state was going to fund the leaves through the mandated program (Lerner & Appelbaum, 2014). While some employers did need to hire temporary workers to assist with the workload during a leave, the cost was relieved by no longer paying the salary of the person on leave. Plus, benefits were not being paid to the temporary employee (Lerner & Appelbaum, 2014).

The negative aspects of profitability came when the employers had to pay overtime to employees to make up the work of the person on leave. Often, overtime is a higher payout (Lerner & Appelbaum, 2014). The other profitability concern was when multiple people within the same department would go on leave at once. It was more difficult to maintain coverage and manage the workload during multiple leaves taking place at once. This was not a usual occurrence, but it was mentioned by a couple of employers (Lerner & Appelbaum, 2014). One employer in the Lerner and Appelbaum study managed profitability by decreasing the annual staff bonuses based on the cost associated with increased overtime or temporary workers.

Retention and Recruitment. Williams (2001) surveyed 200 human resource managers and found that 66% indicated family-supportive policies were the top factor for recruiting and retaining employees. Various studies have shown that family-friendly workplaces increase job satisfaction, commitment to an employer, increased productivity, and lower turnover rates (Giddings et al., 2013; Panorama, 2018).

A study conducted in 2012 showed that working mothers in New Jersey were more likely to return to work within 9–12 months after birth when they took a leave, versus not having a leave offered to them (Houser & Vartanian, 2012). Another study of 1,158 new mothers, 703 with a PFL policy available to them, showed that the women

offered the private PFL were more likely to return to work within a year (Joesch, 1997). The most powerful results were in California, where 95% of individuals who took a leave returned to the workforce at the leave's end. Of that 95%, 80% returned to their previous employer (Appelbaum & Milkman, 2011). Patagonia, an outdoor retailer, has always offered a strong PFL policy. They reported that 100% of their women employees who had children had returned to work within the previous 5 years, and they recouped 30% of their costs back in retention savings (Marcario, 2016).

Employees, especially millennials, are demanding paid leave (Panorama, 2018). With social media, the concept of paid leave is trending as others notice peers gaining access to the policies within their workplaces (Panorama, 2018). As people hear about their friends and family having paid-leave policies, they are driving their own companies to consider implementing a policy.

Retaining a good employee is typically considered a profitable endeavor. One qualitative case study reviewed the costs of retaining an employee on leave within a law firm (Giddings et al., 2013). It ultimately depended on the type of position within the company. For example, a law firm may lose a top associate for 4 months due to leave, which reduces revenue that she may have generated. Plus, they needed to account for the overhead cost of keeping her on as an employee at the company, including her salary. Even with these expenses, they determined it was more profitable to retain her, assuming she had less than 2.63 children (Giddings et al., 2013). Considering the average family has 2.5 children, it is a safe to say that it would be profitable, long term, to retain that employee. The expense of hiring and training a new employee surpasses the cost of the initial leave. One study estimated that the cost of replacing an employee is approximately

20% of the worker's salary (Boushey & Glynn, 2012). The retention costs may vary on an employer's profitability based on a specific position and how easily replaceable the employee might be (Giddings et al., 2013).

Morale. Despite some employers having initial concerns that family leave could negatively impact their employee morale, Appelbaum and Milkman (2014) found that 99% of California employers had a positive or no noticeable effect in morale. In Lerner and Appelbaum's 2014 study in New Jersey, 10 employers felt they had no impact to employee morale; four employers believed the program improved employee morale; and the additional four employers had a mixed response of both positive and negative impacts. One reason a mandated leave improved overall morale was the removal of biased behavior, opening up leave opportunity for more people (Lerner & Appelbaum, 2014).

Leaves of absence within a company also allowed for cross-train opportunities and employee development. Employees in lower-level positions can help with workloads in other roles and departments. This allows the more junior employees to explore positions and increase their functionality within the company. Additionally, in companies that provide overtime opportunities, employees appreciated the ability to make more money when taking on more shifts (Appelbaum & Milkman, 2014).

Abuse. Luckily, the concern for employees abusing the policies has not been a reality. Appelbaum and Milkman (2011) found that 91% of California employers they surveyed were unaware of any abuse of the program. For those who did suspect abuse, it ranged in knowledge of one to five incidences. Additionally, it was more prevalent in larger corporations with more than 500 employees (Appelbaum & Milkman, 2011). In the

New Jersey study, the 18 employers were unaware of any fraudulent claims. In fact, they found it would be very difficult for a fraudulent claim to be approved given the lengthy paperwork and proof process (Lerner & Appelbaum, 2014). A study in Connecticut of 251 employers indicated no abuse of paid sick leave that was implemented (Appelbaum, 2014).

Additionally, less than 2% percent of eligible California employees applied to use family leave during the first 8 years of the policy (Appelbaum & Milkman, 2014). Therefore, it was not a large uptick in leave requests, as employers may have feared. In California, 88% of the PFL claims were for birth or adoption of a child, which requires proof of birth to qualify (Andrew Chang & Co. LLC, 2015). The remaining 12% were requested for someone to care for a sick family member. The paperwork requires proof of a family member's illness.

Negative Outcomes

The National Coalition to Protect Family Leave indicated that employers generally oppose government-mandated PFLs (Casselmann et al., 2009). Research has shown that a company's experience with PFL can vary greatly based on its industry, positions, and size of company (The Council for Economic Advisors, 2014; Casselmann et al., 2009; Giddings et al., 2013). It is not a one-size-fits all situation. Ruhm (1998) indicated that mandated policies on employers had a negative effect on economic efficiency. As one tries to improve one thing, it may hurt another. In this case, Ruhm (1998) felt that mandated policies, such as paid leave, takes away from businesses choosing what fits their business model best.

Compliance and Paperwork. Casselman et al. (2009) indicated that the cost to administer mandated leave plans was one of the top concerns by employers. Aside from completing the paperwork for claims, employers have to maintain records of the paperwork (Casselman et al., 2009). As additional leave requests are added to each state, the paperwork increases.

With each state handling leave requests differently, it is especially difficult to remain compliant within companies that have multistate locations. One company in Lerner and Appelbaum's (2014) study had employees covered in New Jersey but it also had employees in Pennsylvania who were not covered. This led to unhappy employees in Pennsylvania, but it also required the employer to fully engage and understand each state's laws to ensure compliance. It may also lead to employers feeling the need to fill the void in other states and create private policies for employees not in a mandated paid-leave state. In these scenarios, the cost shifts from a state- or employee-funded policy to the employer's responsibility. This hodgepodge strategy for employers makes operations difficult.

The other concern is understanding how leave laws coincide with each other (Lerner & Appelbaum, 2014). Between federal and state laws, many overlap. One person caring for a sick relative within the state of New Jersey can be eligible for three different programs, and a woman taking leave for a baby may be eligible for up to four programs. In addition, many employers have their own private paid-time-off policies that they need to coordinate with the law. There were mixed understandings of how the leave requests coincided when Lerner and Appelbaum (2014) interviewed the New Jersey employers.

It is important for employers to remain compliant because of the looming concern of a lawsuit. An employer can be sued for denying coverage on a federal or mandated leave. With many employers making these decisions on their own, liability is a concern. With state-mandated paid leave, the state or carrier makes the final decision for eligibility; however, the employer still needs to manage the federal regulations and eligibility within the employer's company.

In a study conducted in New Jersey, half of the employers discussed concern with the paperwork process for submitting claims. There was a lot of paperwork with strict timelines and little assistance from the state (Lerner & Appelbaum, 2014). This was especially more difficult for larger employers. One interviewed employer had 450 leave requests within 1 year and spent several hours each week on the affiliated paperwork (Lerner & Appelbaum, 2014).

Intermittent Leave. It is generally easier for employers to manage leave requests that are at a set time period with beginning and end dates. Most state leave policies, as well as the federal unpaid policy, allow for intermittent leave. Intermittent leave allows employees to take time away from work on a day-here-and-day-here basis. The leave does not need to be consistent. Some new parents may take 1 or 2 days off a week, based on childcare needs. Some may take time off to handle caretaking appointments for sick family members, as needed. Employers find these intermittent leaves challenging (Jackson & Flaxman, 1994; Lerner & Appelbaum, 2014). Jackson and Flaxman (1994) described intermittent leave as having the potential to be “administrative and staffing nightmares” (p. 30).

Employer Response

Employers have provided various recommendations regarding how to improve the mandated policies. Many of the responses are specific to the paperwork process. For example, they suggested alleviating the strict timelines for claim requests, allowing employees to obtain approval before the need to take the leave. Also, employers suggested increasing the services available during the claim process (Lerner & Appelbaum, 2014). The concern of employee awareness was also prevalent, as employers did not have the time or resources to properly keep their employees informed on the policy (Lerner & Appelbaum, 2014). This was also requested by employers in California in Appelbaum and Milkman's (2011) survey.

For employers that have more traditional management versus progressive management, the flexibility and budgetary concerns of paid leave may have led to more anxiety about state mandates. Casselman et al. (2009) suggested these employers might consider providing incentives to employees based on low absence in the workplace. Incentivizing could consist of paying employees for unused sick time. This might encourage employees to only use the policy when they truly need it (Casselman et al., 2009). Additionally, employers could consider lobbying to obtain financial support for expenses incurred based on mandated leave policies (Casselman et al., 2009).

For the progressive employers, Casselman et al. (2009) provided other suggestions. It is possible that an employer segment has paid leave policies in place, therefore, the employer could subsidize their leave policies with state-mandated leave. The employers might also consider offering additional family-friendly policies to remain above the curve, such as offering flextime, on-site childcare, or funding toward childcare.

Chapter 3 will review the methodology used for the research taking place amongst Western New York employers. Participants were recruited by industry through social media channels. Using focus groups, the participants were divided by industry. The transcriptions were analyzed and coded.

Chapter 3: Research Design Methodology

General Perspective

In 2018, New York State's mandated PFL policy went into effect within all private employers within the state. Every employer had to manage a new policy and make the necessary adjustments to implement it. There were no options for a private employer to opt out of the mandate. Each company was impacted differently based on its industry, size, segment, and population.

Despite the mostly positive assessment of the policy and the worldwide adoption of a formal PFL policy, there was some employer opposition to the New York State PFL mandate (Budak, 2011; Casselman et al., 2009). Paid family leave use can have both intended and unintended consequences for employers. Employers needed to understand and appropriately prepare for the outcomes.

The expense of any new policy is a prevalent concern for employers. Whenever there are new employer requirements, PFL or otherwise, cost is suspected. The New York State PFL claims are supported by employee payroll deductions. The deduction amounts are determined by the state, and they are adjusted each year. However, there might be indirect costs imposed upon the employer. The employer is responsible for the costs of fulfilling the workload when an employee is on leave, as well as maintaining the employee's benefits. The employer is also responsible for ensuring they remain compliant. The research the employer puts into place will determine how they will be handling the indirect costs and their concerns.

As this is a descriptive, empirical phenomenological study, the goal was to better understand the employers' lived experiences with New York State's PFL. The research addresses the evolution of New York State employers' perception of the PFL policy. Employers were asked to explain the adjustments they made to accommodate the policy. Employers were also be asked to reflect on their concerns at the time of implementation and to compare those concerns to their present day. The participants were asked "What initial concerns became a reality versus concerns that never emerged?"

At the time of this publication, PFL expansion is occurring and anticipated to become a federal regulation. Employers need to understand the ramifications from other employers' perspectives. Policymakers need to understand which businesses might be more prone to disruption as policies spread to other states. Employers are the major stakeholders in this policy. Understanding each state's point of view from the employer helps national expansion efforts.

The purpose of this qualitative study with a corporate social responsibility theory was to gain insight on private employers' understanding and acceptance of the mandated PFL policy within Western New York State. Business leaders and human resource representatives in and surrounding Buffalo and Rochester, NY-based businesses were interviewed and placed in focus groups to discuss New York State's PFL.

There were four main research questions to be answered by this study:

1. Have employers' perspectives of New York State's mandated paid family leave changed since its implementation in 2018?
2. What adjustments have companies made to conform to the new policy?

3. What are the advantages and disadvantages of New York State's paid family leave from the employers' perspectives?
4. How has the COVID-19 pandemic affected employers' experiences with paid family leave?

Research Context

The study took place in a virtual setting with Western New York State employers. Western New York State is defined for this research as the 11,764 square miles within 17 counties at the western end of New York State. These counties include Allegany, Cattaraugus, Chautauqua, Chemung, Erie, Genesee, Livingston, Monroe, Niagara, Ontario, Orleans, Schuyler, Seneca, Steuben, Wayne, Wyoming, and Yates county. The population, based on the United States Census Bureau (2020) data, was almost 2.8 million people. The majority of the area is rural, with two medium-sized urban areas, Buffalo and Rochester, NY.

At the time of this study, the economy within the two major cities was based upon the education, business, manufacturing, and hospitality industries. The healthcare and social service industries were also prevalent in the area. Given the diverse economy in Western New York, employers can have different experiences and responses to PFL. Given that most educational institutions are public entities and exempt from offering the New York State PFL, this research did not explore that industry.

Historically, the study area was rich in manufacturing and continued to boast of manufacturing opportunities (DOL, n.d.). In the rural areas of Western New York, agriculture is a large part of the economy (Grow WNY, 2015). Dairy farming is a prevalent industry (New York Agriculture and Markets, 2019). There is also a strong

presence of wineries in the Niagara Region, Finger Lakes Region, and in Chautauqua County (Figiel, 2014).

Tourism and hospitality is a vital role of the economy as a natural wonder of the world, Niagara Falls, is within Western New York State. Additionally, with a winter season of significant snow, many ski resorts are within its boundaries. Casinos increase the tourism economy, as they are prevalent on Native American land (Michel, 2008).

Using Google Meets, the researcher created recorded focus groups with representatives of Western New York State employers. The participants used the audio and video feature for the focus groups. The focus group gatherings were held to less than 60 minutes. The researcher had multiple focus groups divided by similarities in industry or size segment.

Research Design Overview

This phenomenological descriptive empirical research focused on the employers' internal experiences with PFL. The understanding of the employers' experiences was discovered through the focus groups. Merriam-Webster (2011) defines focus group as “a small group of people whose response to something (such as a new product or a politician's image) is studied to determine the response that can be expected from a larger population” (para. 1). In this case, the new product is the newly implemented policy of PFL. By discussing the experience across various industries, the researcher can better understand the effects the policy has on each business segment.

Each focus group consisted of employers within the same industry. This helped the researcher determine if there were commonalities or differences of experience by

industry. The focus groups were a semi-structured format allowing the participants to stray from the guide to encourage natural conversation.

Using content analysis through coding, the researcher discovered repeated themes within the discussion. Each focus group was individually analyzed within the same industry. Additionally, the multiple industries were analyzed and compared for similarities and differences.

Research Participants

The participants were human resources personnel or business leaders with a private business location in Western New York. All sizes of companies were qualified. The participants represented their places of work, therefore, they were labeled as the employers.

Most participants had some familiarity with the researcher based on prior work relationships or mutual acquaintances. The recruitment strategy explains that many of the participants were likely connected to the researcher through social media.

Confidentiality cannot be guaranteed in focus group settings. Other participants within a focus group may know or understand another participant's answer. It was requested that participants would not share any responses outside of the focus group. However, confidentiality could not be guaranteed by the participants.

Participant Recruitment

The participant sample resulted from a recruitment strategy made up of two components: social media and snowball effect. Using LinkedIn, the researcher created an announcement posting. Once the posting ran for 3 days, the researcher also privately sent direct messages of the announcement to targeted connections on LinkedIn.

In addition to social media, the researcher asked fellow classmates, school connections, and friends to assist in finding qualifying participants. Having cohort and committee members within the field of business leaders and human resources, they had connections to assist in recruiting.

The intention was to have a diverse response involving various industries. There were four separate focus groups, each representing a different industry. Each focus group consisted of three to five participants. The targeted private messages and assistance from word of mouth allowed the researcher to recruit within the industries needed. Focus group participation was completely unpaid and voluntary. No incentives were provided for participation.

Data Collection

The data collected were in two forms: answers from a pre-survey and answers from focus group questions. There was no intent to alter the data collection strategy as the study evolved. The researcher preferred, regarding the questions asked, as much consistency across the focus groups as possible.

Upon successful recruitment, a prescreening questionnaire (Appendix A) was provided to each interested candidate prior to being accepted into a focus group. This prescreening questionnaire consisted of questions to verify the candidates fit the desired focus groups. The questions were closed and had one possible answer; they were not subject to interpretation. The questions gathered basic details of the candidates' company size, industry, and benchmarking data for PFL usage within their companies. The questionnaire had mostly simple questions that could be answered in under 10 minutes. There was a question specific to the number of leaves the company had each year over a

5-year span. This required some research that could have been extensive if the company did not have an easy tracking tool. At the time of sending the prescreening questionnaire, an informed consent form was also be provided for signature.

The researcher reviewed the survey answers and confirmed which members qualified for the focus groups based on their role within their company, their length of service, and having applicable New York State employees within their company. Their roles had to be either human resource personnel or business leader, such as owner, principal, or president. The candidates had to have been employed since January 1, 2018 because of the need to have the participants retrospectively consider their experiences of PFL at time of implementation.

The researcher notified each respondent of their acceptance into a focus group. Multiple focus groups were created. The researcher divided the accepted participants into the focus groups based on their similar industries. There were three to five members per focus group. There were four focus groups in total.

Invitations to join the focus group were sent via email with a link to a virtual video conferencing session. These sessions were scheduled for 60 minutes. They were recorded sessions. The researcher was respectful of the time commitment and managed the conversations to ensure they did not exceed the allotted time.

A list of questions were asked by the researcher at each focus group session (Appendix B). These questions helped the researcher to gather the proper data to answer the main research questions. The questions were semi-structured and open, allowing for a myriad of responses that could vary from person to person. The researcher had the

questions scripted but did allow the participants to speak freely about the topics. However, the researcher kept the focus group participants on track.

Analysis

Upon data collection, the recordings of the focus groups were transcribed. Using transcriptions, the researcher began manual coding. Each focus group was individually coded for common themes. Then, the findings of each individual focus groups were cross-referenced for common or differing themes across each industry segment.

For reliability purposes, the researcher used intercoding. An additional researcher reviewed the responses and manual code for common themes. The two codings were compared to determine if there were matching results.

Upon completion of the analysis, the data were organized and displayed to provide answers to the research questions. The data were organized by focus group, as well as a whole for comparative purposes. The data were shared in hopes of the employer voices being considered for future PFL policy implementation.

Chapter 4: Results

Introduction

New York State PFL leave was mandated in 2018. Private employers were required to conform. The data show how this policy impacted various industries in Western New York State: (a) healthcare, (b) hospitality, (c) manufacturing, and (d) social services. The data identify the experiences of the mandate from an employer's point of view.

The number of states adding PFL mandates is growing. The bipartisan support provides a possibility for a national policy. There are limited studies from the employers' perspective. The lived experiences of the employer participants within Western New York State will help others understand the impact this policy has had from these industries.

The coronavirus pandemic occurred during this data collection. The research reviews the impact of PFL during a pandemic. The research questions that were answered, by industry, were:

1. Has the employer's perspective of New York's mandated paid family leave changed since implementation in 2018?
2. What adjustments has the company made to conform to the new policy?
3. What are the advantages and disadvantages of New York paid family leave from the employer perspective?

4. How has the COVID-19 pandemic affected the employer experience of paid family leave?

Data Findings

Table 4.1 shows an overview of the participants within each industry-specific focus group.

Research Question 1

Have employers' perspectives of New York State's mandated paid family leave changed since its implementation in 2018?

Healthcare. When the mandate was introduced, the general feeling was negative. Participant HC1 recalled thinking, "Here we go again, New York State One more policy." It was one more policy imposed in a state that already had a lot of employer requirements, and they were overwhelming. There was fear of effectively implementing the policy when the consultation was so limited. The state provided limited guidance, and carriers were unable to provide answers.

It seemed like everyone was just muddling their way through it [the policy]. And come January first of '18, everybody was just shrugging their shoulders. It was really hard from an employer standpoint to effectively put the policies and procedures in place without having that additional information or even the carriers or another consultant. (HC2, 2020)

There was some anxiety, as noted by HC1, about managing the policy and tracking the leaves. HC1 stated, "We had a fear that we would have excessive use of the policy, all of a sudden, and it would be difficult to manage, very difficult to track. We had that fear in us, as well, that anxiety." HC2 agreed with this comment.

Table 4.1*Participants Within Each Industry-Specific Focus Group*

Industry	Participant reference	Position	Number of employees	Number of NYS employees	Number of FMLA leaves in 2016/2017	Number of PFL leaves in 2018-Dec 2020	In-House or outsourced administration	Corporate social responsibility
Healthcare	HC1	Human Resources	160	160	Unknown	21	In-House	No
	HC2	Human Resources	1,053	1,047	Unknown	412	In-House	No
	HC3	Human Resources	415	415	Unknown	Unknown	In-House	No
	HC4	Human Resources	250	250	1	13	Outsource	No
Hospitality	H1	Human Resources	1,254	482	Unknown	About 12	In-House	No
	H2	Company Owner	45	45	0	0	In-House	Yes
	H3	Human Resources	420	360	121	23	In-House	No
			900 Pre-pandemic					
Manufacturing	M1	Human Resources	417	297	5	30	In-House	Yes
	M2	Human Resources	50	47	2	2	Outsource	Yes
	M3	Human Resources	171	171	3	38	Outsource	Yes
	M4	Human Resources	243	80	1	6	In-House	No
	M5	Human Resources	1,900	950				
Social Services	S1	Human Resources	356	356	Unknown	20+/year	In-House	Yes
	S2	Human Resources	420	420	15	108	In-House but transitioning to outsource	No
	S3	Human Resources	900	900	52	122	In-House	No

The qualifications differed from FMLA and they allowed for more eligibility, some that was ambiguous. HC4 explained:

There's a lot of ambiguity as far as taking care of a family member. They [the state] didn't really say; they didn't label who. You know what I mean? Like the FMLA does. They rolled it out there. Families are very diverse. It's very hard to say a sixth cousin or a second uncle of yours. I wish it was a little more definition of family member. (HC4)

More education for the employers and employees might be needed up front to ensure the employer is clear on the definitions set by the policy. The other concern was the potential for staffing issues. HC3 indicated:

Especially related to bonding leave. A vast majority of our staff are women of childbearing years, and we have a lot of pregnancies each year. We were very concerned on what that was going to do from a staffing perspective.

It appeared employees could adjust their intermittent scheduling with limited warning, which would lead to schedule concerns.

We're healthcare, so we're dealing with nurses and providers who can change their bonding schedule at the drop of a hat It's one thing when it is a medical condition and there's a flare up or appointments and you have no control. But if they need to bond with my child only Thursdays and Fridays and not the rest of the week when there is a scheduling issue. It can be really difficult to not have that level of, "hey, do you think maybe you could do Tuesday and Wednesday or we could reevaluate the days every couple weeks?" or something like that. (HC2, 2020)

With a few years into the policy, most expressed less concern. According to HC1 and HC2, the process had gone smoothly with their carrier, and it was not as scary once it went into action. There was more comfort with the process over time.

For me, it's been nice to have a comfort level with it, to an extent where you can confidently answer questions and help an employee through the situation and there's not so much uncertainty . . . I think just having the exposure to it brings everybody a little bit more comfort. You get into a routine, get more comfortable. (HC2, 2020)

Once we got through the first couple claims, we felt like we were in a much better situation But, quite honestly, it's gone really smoothly with our carrier. So, I'm really grateful to the carrier and what they put in place. Wasn't nearly as scary, and it wasn't nearly as many people as we thought would be using it. (HC1, 2020)

HC1 initially believed more employees would use PFL, however, it had been manageable. The paperwork was too complex for people to consider using it for an ineligible request.

The paperwork is pretty complicated and they [employees] just don't want to ask the provider to fill anything out or they don't want to go through the paperwork process. So, I think that is probably a negative on the side of paid family leave on the regulations, that the paperwork is a little cumbersome. (HC2, 2020)

Likewise, HC4 expressed the surprise that the policy has not been abused. HC4 mentioned, "I think the people that need it really need it, because they go out and get all that information and then submit supplemental information."

However, HC2 had a more negative impact.

We consistently have 14-18% of our population with approved intermittent leaves. So, I feel like it's a high utilization. But the positions that we see don't really have a whole lot of flexibility. When I look at our exempt positions, our corporate staff, we have more flexibility to say, "Oh, I have to take my parents to an appointment. I'm just going to come in at nine instead of eight and shift things around that way." Some of our staff in the offices, especially some of the more entry-level positions, don't have a ton of PTO, so they want to try to conserve that where they're able . . . so this is a way to balance both of those things at the same time, without using all their PTO in a year and having it subject to manager approval. (HC2, 2020)

The requirement to use a full day to access PFL was a challenge. The mandate requires an employee to use a full workday to be eligible for the leave. This differs from FMLA, which allows the employer to dictate the ability to use partial days toward the leave. The employee may only need to come in an hour late but ends up taking a full day. These were unforeseen concerns.

HC2 felt that the carriers that managed their leaves could be more helpful with reporting to alleviate these concerns.

My feedback is a little bit more on the carrier end from that perspective. I worked through three different carriers in the last 3 years . . . but I felt like there was never a really good, solid tracking in place, where an employee calls and says, "Oh, I took PFL this day from work" and they're issuing payment. We're not confirming that they weren't here that day. It's not where you can go into their

website and pull up times and dates that they were using this, either, or intermittent. I find that's a barrier for us. (HC2, 2020)

When employees want to know how much time they have left to use, HC2 says, "Well, here's what our records say, and then we also have to cross reference with the carrier too, and it just adds a whole other layer."

Hospitality. The initial feeling compared to today had changed, mainly because of underutilization. The initial thoughts were concerns with (a) administration, (b) staffing, and (c) cost. A hotel company, H3, had the initial thought of "Oh my God, this is going to be an administrative nightmare." This thought generated from feeling the need for more guidance than was provided. It was easy to think of worst-case scenarios, such as not having enough employees to cover those that went out. Participants H1 and H2 initially had concerns regarding how PFL was going to be funded and possible costs to the employer. As H2 stated,

My first question was, "how are we going to pay for this?" Today, the concerns have minimized. The benefit is not hugely utilized. I am not necessarily on the front lines of dealing with the employees directly going through this. Our regional HR manager does. So, he said it hasn't been utilized, and I see some of the claims come through. So, there hasn't been much utilization for the benefit, even though we're predominantly [a] female-type industry among that birthing age, if you will. (H1, 2020)

H2 agreed with this observation.

Nobody's used it, to be honest, in our instance. So, it's easy. The people that have brought it to our attention . . . at the end of the day, when they really crunch the

numbers on that, their affordability to be able to do it, to what extent they thought they could use it . . . just choose to use their vacation time instead. It just wasn't lucrative enough to them. (H2, 2020)

In the hospitality industry, retention may not always be strong. Therefore, the potential for use might be more minimal than other industries. The largest concern mentioned was the continued lack of education. There is still a gap in understanding, which may play into why utilization is low.

Manufacturing. The general concerns and feelings of PFL have not changed too much between implementation and today. There is just a better sense of understanding. The initial feelings expressed had to do with (a) compliance and administration, (b) cost, (c) staffing, and (d) abuse.

The compliance concerns were with understanding how the new policy would interplay with existing policies, such as the FMLA. Participant M5 stated, "Are they [FMLA and PFL] concurrent? Are they consecutive? What's the impact going to be? How do we manage it?" Beyond FMLA and PFL, M4 questioned "What about the non-mandated policies that are company provided? How would those interplay?" There was a lot of concern regarding how the employer was going to manage this new policy. The theory sounded good, but there was concern that there would be discrepancies during application. There was a lack of confidence in ensuring they would follow all the legalities.

Despite the policy being funded through employee deductions, there was concern of indirect costs, such as increased staff. These indirect costs would make it more difficult to operate in New York State versus other states without the policy.

Additionally, the employers did not see the employee contribution amount to be enough to cover the anticipated claims. Participant M1 stated, “we could see, very quickly, that the employee contributions were not going to cover the experience that was coming out of this benefit . . . as the years have progressed, my prediction is coming true.” If the contributions do not cover the claims, then what happens? As we have seen, employee contributions have more than quadrupled since implementation. The sustainability is questioned. The staffing concern was broad:

We can't hire temp people. So it's a little worrisome for us that if we do have people starting to take it, because we're such a specialized industry in the agriculture industry. We have a hard enough time spent on people to work in the ag industry, let alone if we had to hire any extra people because people are using other different leaves. (M2, 2020)

There was also the experience that a “temp workforce is not as engaged as a full-time permanent workforce and still maintain our productivity and obviously safety goals,” as M3 mentioned. Therefore, for M3, “the initial reaction was how we're going to maintain the shifts.”

Participant M5 said, “we actually have to look at increasing our head count by another 5 or 10% to encompass the fact that we're going to have more people on leave.” M5 also mentioned, “we have enough critical mass, so if we have employees out, we probably have enough flexibility within ranges to reallocate resources. So, in that regard, I think we've got maybe a little bit more flexibility than a smaller employer might.” However, M1 and M3 were conservative on headcount and preferred to find creative ways to cover shifts and reallocate resources:

We have a big focus on head count here. So, the opportunity to increase the head count was not on the table. So, then we go to, “all right, let’s consider having some temp labor, seasonal, or depending on what is necessary based on the volume we put our entry level and kind of just shift everybody to cover shifts.

(M3, 2020)

The last concern employers had when the policy was mandated was the potential for abuse. How many people were going to take advantage of it? Would they all be valid reasons and how would they make those determinations?

When they reflect on their initial concerns, overall, not much had changed. There was still the same concern that this could become an unfunded mandate.

Is this ultimately going to be an unfunded mandate? Because I do believe the premium, I think from the employees, is not going to be sustainable over the long haul. And once it’s to that critical mass and aligns cross, where is that cost going to go? And I have a concern that it is going to go to the employer, above and beyond all the administrative and operational challenges that come along with this. (M5, 2020)

Employer M1 agreed, “we have these mandates that are just multiplying, that it comes down to is this program sustainable? And I think my reaction today is still the same as it was initially. It’s the cost of the program.”

On a positive, M3 was relieved that their employees had been a “really respectful workforce. They’ve given us plenty of notice. They worked with us. That’s really been heartening.” In addition, “it never got too out of control. We were able to manage about roughly 15 leaves per year, and the ways they were staggered throughout the seasons, it

was not unmanageable.” Employer M1 was concerned that they already gave a nice vacation package to new hires for a work-life balance. It was a challenge to continue offering generous vacation packages alongside the leaves.

The general feeling was that the concept of PFL is wonderful at a high level, but it would be better if all states were on the same playing field; therefore, on a national plan. M5 mentioned, and others on the call agreed, that New York State’s mandates upon employers just continue to multiply, and it is difficult for employers to compete against businesses in other states.

Competing with other states outside of New York, particularly, you mentioned there’s not a national footprint of national structure around it. It does make it more challenging to be competitive with states that don’t have this additional benefit or cost structure. I’m not saying it’s a bad thing from a social perspective, or even from an employee wellness perspective, but when the rubber hits the road and we’re a state that doesn’t have this mandate . . . what does this look like from a cost perspective? And if we’re adding another 5% to our headcount, just for argument’s sake, to encompass that all of a sudden, we’re less competitive from a direct labor and political effort being compared to a state that doesn’t have it.

(M5, 2020)

Social Services. When the mandate was first introduced, S3 stated, “I was angry that now employees are going to get more time off. They’re going to feel entitled to this because they’re paying into it.” It was too easy to use, as anyone can seemingly have a sick grandparent, noted S2.

I think our fear is that although it's a good benefit to employees, more employees might utilize it when they truly don't need the time off. Especially, given the expansive list of dependents that were covered. And, really, the way the law was written, anybody can pretty much qualify for PFL. It seems like everyone's got a family member that's older and probably has medical conditions. So, just the potential, I think, for abuse, the way it was written was very worrisome in regards to staff shortages. (S2, 2020)

In addition, there was a lot of grey language, noted by S2. "It was not clear, especially at the beginning . . . I think the grey language was pretty hard," stated S2. It was difficult to understand how to apply the policy and the eligibility. There was an initial lack of answers for different case scenarios. S1 recollected, "it wasn't very clear and there was a lot of concerns and questions . . . and nobody has the answers."

As time has proceeded and the industry has had a few years to adapt, the consensus was their feelings have not changed. Employer S3 expressed, "I'm actually regretting that next year is going to be a full 12 weeks and, additionally, they're going to 65% [of pay], so more people are going to end up going out."

Yeah, I feel kind of the same [as when it was first introduced]. I think the only benefit has been that we've walked through some of the gray language with legal counsel. So, I feel a little bit more well-versed . . . I feel more confident in knowing what our options are than I did in the beginning. So, I don't know that it's gotten any easier to walk out, but I think I've just gotten more well-versed in it. (S2, 2020)

S1 had mixed thoughts, “It has become easier to manage. And some of those worries initially subsided, just becoming more familiar with the law and administration of it. But, I agree that staffing shortages are still there and still a struggle as well.”

Research Question 2

What adjustments have companies made to conform to the new policy?

Healthcare. The healthcare industry has various ways to adjust to employees being on leave. When possible, HC2 and HC1’s companies floated people and shared workloads.

We try to float people as much as we can around our different offices. We have a lot of small locations, so we try to float people wherever we can, especially within clusters of demographically, where they are located to try to get some coverage that way. Other than that, it’s really difficult. (HC2, 2020)

HC1 said, “we do the same thing. We share the workload amongst other staff.” If needed as a last resort, both of these organizations have overtime, as permitted. HC2 mentioned, “most of ours are hourly, so we have extra exposure from that risk standpoint, but it does have to be pre-approved before they incur any overtime.” HC1 agreed stating, “we’re in the same boat as well. Most of our staff are hourly.”

Temporary employees could be hired for longer-term leaves with HC2’s company. HC2 explained, “If it’s a long-term leave, perhaps we could get a temp, but after all the training and stuff, it takes away from that a little bit.” In some cases, there were not enough qualified candidates to begin with in the area for full-time employment. Therefore, temporary employees were not available.

We've had to actually put our salaried folks in assignments on the floor because there are no temp agencies that has certified aides. Little area. It also is healthcare. And everyone is vying for the same candidate and there's not enough candidates . . . Life has gone on without enough people. And so we've had to, like I said, reassign some of our management into floor assignments to get through some of these very trying periods (HC4, 2020).

Hospitality. For the most part, the employers relied on workload shifting to accommodate leaves as verified by H1, H2, and H3. "Just the shifting of workload. We have enough personnel that we can just do that. No need to hire temp staff or anything like that," says H1. H2 agreed and said, "it's easy to shift people around in the industry." Hospitality has many segments that are open 24 hours a day, 7 days a week or hours beyond the typically 9 to 5. This allows more flexibility for employees to switch shifts and times to accommodate their leave needs.

I can share that we had an employee who was absolutely eligible for FMLA because of an ailing parent, and we encouraged her to try and take the benefits so then she could have more meaningful time. Our company, at that point, had about 50 to 55 people on the books working, so it wasn't huge, but we wanted to make sure she was aware of it. But she opted, because she wanted the income and she wanted to stay busy, she opted to work like four 10-hour days, so then she could still schedule her mom's chemo appointments on Tuesday because she knew she could be off. And because she was in a managerial setting, the other managers just worked together to figure it out. Which is what, in most cases, is what has happened [when people needed time off]. (H2, 2020)

H3 replied in agreement.

We've found that, too, particular[ly] with the care for a family member. The maternity's different, but I think when that comes up for care of a family member, in the end, they may start it, but lots of times it just comes with shift changes and schedule changes. And they work it out (H3, 2020).

Manufacturing. Each company indicated the need to make adjustments when employees were on leave. The most common responses included overtime, work shifting, a support pool, or temporary employees.

We will rack up overtime. We will call in temps, that's for our manufacturing floor. In the office, we try and do a lot of cross training in the departments where there are multiple folks to try and have things covered. We don't like to add [people] when we don't have to. So, again, we have folks wearing multiple hats. (M4, 2020)

We're also a union for manufacturers to New York State. So, we have within a union structure, we have a term called "mobiles" that will actually hire someone through the door for where, by definition, they actually interviewed within areas. If they have advanced notice and it's going to be a prolonged time . . . we will try to hire someone ahead of it where possible, again, being sensitive to the head count. And that's a conservative perspective. On occasion, we do overtime, whether we try to avoid that again from a cost standpoint. Certainly, in the non-direct labor, I think we all wear multiple hats on occasion Sometimes people have taken less vacation in some cases where needed . . . that's not sustainable over the long haul (M5, 2020)

We do have what's called a support pool. So, it's a built-in kind of floating individual, every single shift. And we've got three of those folks. Ideally, that was always designed to manage vacations or floating holidays or something like that when somebody has time off. So we've tried to use that pool of folks, but if we did have more than a couple of leads per shift, we would bring in temps and then that way we would move people up from entry position over into higher positions, if they were trained on it . . . and sometimes we just have to eat overtime unfortunately. (M1, 2020)

[We use] a combination of overtime and shifting people from one job to another. We're very conservative about our hiring practices because the learning curve is so steep. We try to bring people on only if we feel we can keep them on board for a long sustainable period. We don't do temporary. (M3, 2020)

Social Services. Within this industry, overtime was the most utilized adjustment to handle the workload when employees were on leave, as indicated by all participants. Participant S2 mentioned, "we've just been doing overtime and supervisors have been picking up a lot of extra responsibilities, which hasn't necessarily been a good thing."

Pretty much the same on our end, we don't have temps or anything, We just switch and reassign. Some of the supervising providers will take that on and some overtime. Or some other shifts where we've offered a little bit of flexibility in the morning or in our slower times versus them staggering staffing a bit. (S1, 2020).

Employer S2, mentioned they pay stipends, in certain positions, to carry on additional workloads. "So that [the stipend] helped pick up some of the extra work as well."

Employer S1, had a similar accommodation, “we do have a bonus structure for our providers, too, for certain on-call after hours to cover that.”

Employer S2 explained, “the way we are funded, we can’t necessarily bring on additional staff to cover the cases.” This eliminated temporary employees being utilized. Therefore, the expense of overtime and stipends were the most used.

Research Question 3

What are the advantages and disadvantages of New York State’s paid family leave from the employers’ perspectives?

Healthcare. From a human-resource perspective, it is an advantage to have a PFL offering for employees. FMLA was unpaid and a paid option is a better opportunity.

I think for our employees, it always breaks our hearts in HR to have to tell someone who has a really terrible situation that “there’s just no protections in place for you, and you have to come back to work now.” FMLA is great, but its unpaid. And there’s a lot of people who can’t afford to take 12 weeks of time off. So, you’re choosing between caring for a family member and taking care of personal things and a paycheck. (HC2, 2020).

It allowed for good employee relations, as noted by HC1. HC1 agreed with HC2 and added more examples.

The fact that it is paid, as well, it’s made it much easier for our staff to feel comfortable, to be able to take the time off that they need I actually just had this situation yesterday, where I received a text from an employee that her mom was just put in hospice and she wants to take as much time as she can to be with her. So, it’s nice to just be able to say, “fill out this paperwork and send them back

to me. I'll file them on your behalf and we'll get this going for you. Take the time to spend with your mom." So, to take that pressure off of them so that they can take the time they need, that's a good employee relations benefit. (HC1, 2020)

More dads are using bonding leave, as confirmed by HC2, HC3, and HC4. HC4 mentioned, "I've had actually both moms and dads taking the bonding leave and ,honestly, I'm not certain they would have done that before PFL." When asked about dads using the bonding leave, there was agreement that usage was higher.

Definitely more than I think they would have, or that I've previously seen. And I think being able to use it intermittently helps with the utilization too. Before PFL, when employers could choose to have bonding, it had to be consecutive leave. I think fewer dads took it then, at least from my experience. (HC2, 2020)

From a disadvantage, viewpoint, administrative and compliance concerns were prevalent.

It's really difficult for them [managers] to understand when you're not immersed in this stuff. How FMLA and PFL work together. And then there's the personal leaves, and disability leaves, and worker's comp and how all of these things concurrently run sometimes, but not other times. And whole day versus FMLA allowing for partial days...it's just hard for managers to understand when this isn't their primary responsibility. (HC2, 2020)

HC3 agreed, stating, "We had the same thing. And even with the employees themselves, when an employee is preparing to go out on leave, trying to explain all of those different kinds of leaves, it can be terribly confusing." In addition, HC1 mentioned the paperwork can be cumbersome.

The intermittent piece is a struggle. I feel from a productivity standpoint, I think there's some real benefits to having PFL be in full-day increments. But it also entices people who may only need to leave an hour early to take the whole day, get a large percentage of their pay for it, and then it leaves the office down It's hard to know that someone really only needs an hour or two, but they're taking the whole day because they have to, because it protects their PTO [paid time off]. (HC2, 2020)

With healthcare, the disruption of scheduling is passed along to patients when providers use the leave. The other disadvantage expressed by HC3 was increased salary expense.

Many of our positions are ones that they can't go unstaffed on a particular day. And we can't not have a teacher in a classroom or a therapist in a classroom. So, trying to make sure that we have the coverage, it definitely has increased our expense. (HC3, 2020)

Healthcare has a harder time going unstaffed from time to time than other industries. Therefore, they needed to increase headcount and approve overtime or temporary employees. This is costly. Human resources at HC2 agreed with this disadvantage.

Lastly, it is confusing to explain the leave options to employees. With various options offered, there are too many "if this, use this" and how they coordinate together. Managers, such as HC2, also become hesitant to approve regular paid time off in case a surplus of leaves arise during that time.

I've heard this year, too, from my managers, that . . . just being short-staffed in general and dealing with all these leaves and everything, now that we are around the holidays, managers are hesitant to approve PTO for extended blocks of time

for the week of Christmas, the week of New Year's, because they're afraid of approving PTO and then having people call in with these protections under FMLA and paid family leave. (HC2, 2020)

Hospitality. The employers expressed two advantages. The first, mentioned by H3, was the ability to offer their employees a paid option versus unpaid for employees going on leave. "For us, particularly with maternity cases, it's been great because we didn't have any paid leave in place before. So, it has been a nice benefit for our associates," says H3. The second positive, expressed by H2, "[PFL] levels up our industry to corporate, big companies, of the more private sector of the world. Sometimes our industry doesn't have all the same pomp and circumstances as a Fortune 500 company or a big school district or government." It allowed the hospitality industry to be more competitive and make the industry more favorable for recruitment and retention.

The disadvantages were more apparent.

From a very small business standpoint, we invested in an HR company, because we're not big enough to have a full-time, college educated HR manager. But in the same breath as business owner, you can't wear every single hat and do it the best of your ability. So, we implemented an HR company to come in and update our handbook with all the new policies. (H2, 2020)

Despite being a larger company, H3 agreed by saying, "We did initially have somebody consult to do handbook revisions and stuff, but just not, day-to-day administratively, we're doing it in-house." Additionally, there was always a fear of being audited. "If we were to be audited and not offering it or doing something, it could be worse in the long

run,” explained H2 regarding the reason they invested in an HR company. The intermittent tracking is difficult, as indicated by H3.

When they’re [employees] taking an intermittent leave and just coming up with a way to track that. If it’s not something that’s particularly set either, especially with getting those dates and payments to the carriers. That’s been a little bit of a challenge. Or we’ve had instances where they’ve had a 3-month gap between taking more time off, and then you’ve got to submit a whole new claim to the carrier. I mean, at least from our experience. We’ve been with two different carriers for this, and that was the experience with both of them. I don’t know if that’s necessarily a carrier thing or something with the paid family leave. Yeah. I think the intermittent piece has been the biggest challenge for us. To take it consecutively is one thing, but then the tracking administratively for intermittent leave, especially with a birth over the course of a year, has been a challenge. (H3, 2020)

Education, or lack thereof, was another disadvantage mentioned by H2 and H3. Employees were directly paying for a benefit and they wanted to know why they had to pay. H3 explained, “The tax rate is going to be doubling for next year, too. So, I think that initially was, trying to explain that to the associates, what is this? Why am I paying for this? was a challenge.” They do not always understand how they can use it. H2 asked, “Who is responsible for educating the employees?”

That is a very big learning curve...you know what I mean? Whose responsibility is that? We [the employer] can tell people and explain it to people, but if they choose to use it, that’s on them. Once they [employees] learn about it, they’re

like, “Oh my gosh, I didn’t know that” . . . don’t have amazing retention for a lot of employees that could potentially use the benefits that have no idea. (H2, 2020)

Despite utilization being low, there had been staffing concerns that popped up. H1 explained that they had “two general managers out at the same time, so just finding coverage for that level of position is really what’s been handed to us right now.”

Manufacturing. Many of the advantages were specific to the employee benefits. It is another tool and support system to offer their employees more work-life balance. FMLA was never viable when it was unpaid, mentioned M5. Having the policy has been positive for M5’s culture. Employer M3 mentioned they do an engagement survey every couple years. “In 2018, it was 63% engaged and work-life balance was a little lower. We did see 75% engagement this past summer. And a lot of the work-life balance metrics have increased,” explained M3. The employer believed PFL played a role in these improvements. This particular employer, like many of the employers in this industry, were male dominated. There were a lot of new dads that took the bonding opportunity.

We have a 92% male workforce . . . and we do have a statistically younger workforce. So, we have a lot of new dads throughout the years. Most of the 15ish [leaves] a year were dads finally having the opportunity to bond, to help their wives or spouses out with all that comes with a new child in the family. So, I do find that really heartening just from a social welfare perspective. (M3, 2020)

The most noted disadvantage was regarding the lack of notice provided by employees. Despite New York State PFL requiring employees to give a 30-day notice when foreseeable, many employees do not give much notice at all. Employers are not comfortable denying the mandated because “foreseeable” is vague. The lack of notice

leads to an inconvenience of planning their schedules, especially when the schedules might be based on customer-facing services. M2 explained, “They [employees] pick and choose when they want to take off. Suddenly, they’ll just be, I’m taking the rest the week off . . . That makes it inconvenient when we’re trying to plan service schedules around our customers that they just take off.” M5 continued regarding the lack of notice.

The notice piece is a challenge. I would say the majority of employees have been good about when they know ahead of time to plan. That’s not always been the case. Our demographics are 90% male . . . we already had a bonding benefit in place as a company before PFL came to pass. So, I think, culturally [it] wasn’t as big a shock to supervisors and managers in that regard, but the element of short-term, or almost no notice [with] taking time, I think in some regards, the situation has warranted it in others, and I’m trying to be PC about this, . . . they had time left. There may not have been a compelling family reason [but] more time at home is better, but as we saw it get towards the end of the timeframe where they had it, they said, I’ve got the time. I might as well take it. (M5, 2020)

The disadvantage was the feeling that people were using it “just because” they have the time allotted and do not want to lose it. The eligibility is vague enough to easily find a reason to use it. M5 mentioned leaves that “necessarily wasn’t for the specific purpose of what it was mandated for. It was just I got some extra time I might as well grab it.”

In addition to vague uses, there was concern about blatant abuse. One example was provided by M1.

I have seen some extremely innovative leaves being taken under this statute.

Probably the most interesting one was I had an employee here in New York who

had applied to take time to be with her daughter in Florida who was having surgery. And, so, she was approved. The doctor provided all the background information and at the end of the leave, we discovered that is was a mother daughter facelift party in Florida with a cosmetic surgeon. (M1, 2020)

Cosmetic treatments are not an approved qualifier, but this employee was able to manage to get an approval.

Another disadvantage expressed by M3 was the volume of claims that carriers were experiencing.

We do outsource that to a provider, and I'm not sure that provider understood the volume of claims that would be happening. For sure, our provider takes every one of those 18 days to review a claim . . . I always tell my employees to come to me because I can solve problems better than just sitting home becoming progressively angrier It has been months, in some cases, for employees to be approved. Unfortunately, what it takes is, I'll reach back out to the vendor . . . and then immediately I get the notice that the pay is forthcoming. So, I just think there's a lot of overwhelming burden on a lot of the providers that have been able to help employers facilitate this leave, which further causes some downstream impacts to the actual employees and employers working on this leave. (M3, 2020)

Employees are expected to wait a long time to be determined if they are approved for a leave they may need that week. This leads to an added workload to human resources that needs to handhold the process. Sometimes employees do not understand the applications and require refiling or more doctor verification. But, many times the carrier is just overwhelmed and taking too long to approve fully completed claims.

I've only had about three cases where the employee just didn't grasp that they have to send it in and didn't do it and have to refile some paperwork and get some more notes from the doctor. Unfortunately, the overwhelming majority has been the provider, just not executing on it in a timely manner. (M3, 2020)

The last concern, mentioned by M4, was the education of frontline managers. It's just challenging to educate your frontline folks and how to understand and how to have conversations with their employees about these things. Again, we're required to provide this. We got to educate our managers on how to talk to their people. And if they can't, they need to know how to come to HR. So, internally, that's been my challenge. Nothing with the law, but how to interpret it for your folks. (M4, 2020)

M4 "still gets the feedback about 'I need someone here. Can I just replace them?' Or some of that hastiness that they have with this stuff."

Social Services. There are quite a few advantages to having the mandate from a human resource perspective. S1 said, "employees hopefully see it as a benefit. It kind of adds to the overall benefit package employers are offering." S3 expanded on this by saying, "[the positive is] extra time for maternity. Twelve weeks to take off isn't a lot of time, especially for a new mom . . . so I think one of the benefits that came out of it was the extended time off for maternity." S2 agreed, explaining further about the engagement upon return from a leave.

People come back better than when they had come back after 6 or 8 weeks. I feel a little bit more engagement when employees come back when they've taken a

little bit of extra time by using PFL . . . I see a little bit more readiness to return and be engaged if they take a little bit of that buffer with PFL. (S2, 2020)

The employees returned feeling less stress and feeling fewer financial concerns compared to FMLA being the only offer. Participant S1 saw less burnout by explaining, “we can still keep them working possibly, instead of it just being a thing where they get burnt out and they’re gone.”

Another positive was with attendance issues. In the past, S1 may have had good employees with attendance issues who are now validated. S1 said, “if an employee communicates that something like that’s going on [qualified PFL reason], we do have options to work with them, even if it is reduced capacity. We can still keep them on, keep them engaged with us,” says S1.

The largest disadvantage was with staffing, as indicated by all the participants. A leave like pregnancy can end up being 4 months when combined with New York State disability. Employer S3 explained that, “it’s a blessing and a curse for pregnancy. Now they can be off for 4 months for pregnancy and that is a lot of time you have to keep their job, you have to keep their position.” S3 continued, “they’re going to be paid, so they’re definitely going to take the time, where before [with FMLA] if it wasn’t paid, they’re not [going to use it].” S1 agreed with the staffing concern.

Staffing is probably the main concern. I think it’s most hard when you can use PFL for childcare on almost like a call-in basis. Those unforeseen, not being preplanned part of it is probably the biggest issue. It was already hard to staff when it [the leave] was consistent, but intermittent is a whole different piece. If

we have people call in, we are juggling to shove someone into that spot. So that's the biggest issue for staffing (S1, 2020).

The other intermittent concern, indicated by S2, is that leaves are required to be used as a full day. S2 clarified this concern by stating, "I think it just encourages staff to be gone longer than they have to, which just leads to increased staffing shortages." Instead of arriving an hour late, the employee takes off the whole day. To continue on about intermittent concerns, S1 mentioned,

I think one piece that we find challenging is the stop-start of an intermittent claim. The fact that if there's a break of 3 months or whatever that time period of time is, then it restarts. I think that's a piece that is sometimes unclear that leads to a little bit of confusion (S1, 2020).

Human resources, in one case, was having a hard time handling the increased number of claims. Two of the participants, S2 and S3, mentioned they were looking to outsource this task. S2 explained,

We've gotten to the point where leaves have increased so much that we're in the process of outsourcing some of the administration. One person couldn't handle all the leaves for the agency. So that's an additional cost to the employer.

There is also the disadvantage of people overusing the policy. Despite a verification process, employers feel people are still able to take advantage of the benefit.

They are using it because they can, versus as a true necessity, said S1. S1 stated,

Sometimes it's clear cut and it's easy and it's [obviously] a PFL case. And sometimes, it's somebody trying to abuse it, and they're finessing it in a way, and

you have to walk that line. So, I think that's a negative too, of people trying to overuse.

The lack of consistency with the policy aligning with FMLA is a disadvantage. S2 specified, "the PFL does not mirror FMLA. I think that's a huge issue for employers in regards to consistency and administration of leaves." Employers are working with insurance carriers to administer the leaves. The experiences have not always been smooth.

We've actually had a really hard time with our carrier. We've sometimes been more clear in the PFL policy than our carrier seems to be in some scenarios

But, then again, I mean the way the state regulates things is also sometimes a challenge. It is hard to have so many different interpretations of PFL at play when going through a carrier. (S2)

Employer S1 continued to say "we've talked about, in the past, switching carriers. At least we have the ability where we could maybe find one that fits a little better that we can work a little bit easier with." Employer S3 mentioned, "the first year or two was really rough with the carriers. I felt like they weren't up to speed on the law that I would have liked to [have] seen, but knowing it was new to everybody." Employer S3 mentioned some inconsistencies in the system.

The employee is supposed to send everything to the carrier. Our employees don't do that. They actually send it to me and I submit it. But the one thing that I find frustrating is that if the carrier needs additional information with disability, they'll [the carrier] send me the communication that they sent the employee. With PFL, you don't get anything, you just get a copy of the check. You don't get any further

information, nothing. And I feel like we're left in the dark and then I have to call and figure it out. And, so, that would be one thing, is including employers more on that. (S3, 2020).

Research Question 4

How has the COVID-19 pandemic affected employers' experiences with paid family leave?

Healthcare. When the pandemic first hit, HC4 had many employees consider any leave option:

We actually, right from the onset of the pandemic, had a bunch of people wanting to go on leave, speaking to be furloughed, you name it. I had people jumping off the ship. One jumped off the ship because they only had the depiction of what was on TV, so they were scared to be in healthcare. Especially in what we do, assisted living and working with the elderly.

The largest participant, HC2, indicated their number of intermittent leaves doubled.

Participant HC2 explained the difficulty of managing leaves in a business that is focused on being face-to-face.

A nurse can't work from home. A doctor can't work from home, unless they're doing tele-visits We tried to send people who could work from home to do so, but there were so many issues with people and their kids being home from school and not feeling comfortable providing other babysitters for their kids when attending virtual school, and there's exposure risk and all of these things. So, that was really hard to navigate and expect people to choose between those things, as parents have to be incredibly difficult. But you have to staff an office, you have to

be there for sick patients, and not everyone can put off their appointments

We're still struggling with staffing numbers. (HC2, 2020)

On the contrary, HC1 had an opposite effect. This company is care coordination; therefore, they were not in a practice setting.

We were very fortunate that probably 95% of our staff are able to work from home, which has been great. The state, typically in some of our areas of business, does require us to do home visits with the Medicaid populations, but the state has put that on hold. So, that's actually been a blessing for our staff and for us as well. So, we've done everything telephonically. We've even continued to hire throughout the whole pandemic. I think I hired almost 30 people this year, which is pretty incredible. So, from our standpoint . . . we haven't seen a huge increase in paid family leave, or really any leaves. I think they've actually, in some circumstances, they've gone down a little bit, especially for elective surgeries because of them being canceled so many times. (HC1, 2020)

Hospitality. There was no impact on PFL due to the pandemic. Two of the companies, H2 and H3, indicated significant layoffs during the pandemic. That likely minimized the need. H2 had a potential maternity claim that never came to life because of the layoffs that took place. It would have been their first claim had the pandemic not occurred. H2 explained, "Unfortunately, we hit COVID with our first pregnant employee . . . we would have been able to see it [a PFL claim] full circle, but she was laid off and then decided not to return to work."

Manufacturing. It is challenging to monitor PFL claims when people work from home. Employer M5 mentioned,

it became more challenging if they were home, working virtually, and unavailable for a full day. Should that have been something that should have been done at New York State PFL or was that just something that was a normal course of business?

The impact of leaves was challenging when the employer was already having lost production hours from COVID-19-related issues. Firm M1 did an analysis:

We are an essential business. We have about 350 employees in New York State. And the COVID, in particular, has impacted our production hours. So, since March 15th, with these 350 employees, we lost about 22,000 production hours. Pretty crippling at some of our sites. (M1, 2020)

Firm M3 mentioned,

We had 5,338 lost working hours due to COVID in production maintenance. Overall, we had 6% absenteeism this year . . . Just a lot to deal with making sure we're doing the right thing so we don't risk other employees.

The staffing concern was also increased with COVID-19 because they had to eliminate shift overlaps. M5 explained, "We would normally have a shift overlap, we eliminated that. We wanted to make sure we had a 6 foot of social distancing on our manufacturing areas." At the end of the day, safety is always first. Therefore, productivity was further impacted by PFL during the pandemic.

Social Services. One participant, S1, expressed concern that the pandemic exasperated staffing issues.

We were trying to staff isolation units and it just exasperated that. If we have an additional leave option and staffing was already a concern and trying to roll with

that with PFL, we didn't really adapt anything. We've been walking it out the same way, but it [pandemic] definitely made the staffing piece worse. (S1, 2020)

However, the other two participants found the pandemic had lessened the utilization of PFL. Participant S3 stated, "I haven't seen as many people use intermittent FMLA this year, and I think that is due to COVID." Employer S2 agreed and indicated the following:

We've actually seen a decrease in the use of PFL because employees have had the ability to work remotely in certain positions. So, I guess that's something we've adapted to and [that] has been a benefit because the employee is getting full pay, they're still doing their work, and they're able to hopefully manage the childcare issues and work while remote. We've had some employees come off PFL and work remote when we updated our policies and procedures to be able to. (S2, 2020)

Summary of Results

Four industries in Western New York State discussed their experiences with New York State PFL. These industries were healthcare, hospitality, manufacturing, and social services. The focus groups provided results on: (a) the impression of PFL when implemented in 2018 versus the end of 2020, (b) the adjustments made to conform to the policy, (c) the advantages and disadvantage of the policy from the employer point of view, and (d) the impact of a pandemic on PFL.

This information allows new employers in other states to set expectations as they undergo similar mandates. It allows future policymakers to factor in some of these concerns. As each industry is impacted differently, the flexibility of PFL requirements may need consideration.

Research Question 1

Have employers' perspectives of New York State's mandated paid family leave changed since its implementation in 2018?

Overall, the employer's perspectives of New York State's mandated family leave had not changed much since its implementation. The comfort level and understanding of the policy has improved; however, the concern of expanding costs and staffing shortages is still a general concern most employers continued to have.

Research Question 2

What adjustments have companies made to conform to the new policy?

Most employers were handling adjustments to leaves with shifting workloads. There was cross-training, and employees were wearing multiple hats, when necessary. The second choice was overtime and temporary employees. This incurred a cost, so it was used sparingly.

Research Question 3

What are the advantages and disadvantages of New York State's paid family leave from the employers' perspectives?

Overall, the advantage of New York State's PFL from a human resource perspective was having an additional benefit to offer employees during a time of need. It helped with retaining good employees. It improved employee engagement and work-life balances. It exhibited an internal corporate social responsibility.

The disadvantages were mainly with staff shortages. The intermittent leaves were a challenge across many industries, especially with tracking and administering them.

Educating employees and management on the policy was an added concern, especially when, initially, there were limited resources and clarification available.

Research Question 4

How has the COVID-19 pandemic affected employers' experiences with paid family leave?

The pandemic certainly affected the employer experience with PFL. However, the effects are varied. In positions where remote work is viable, PFL might be reduced. In roles that require on-site work, PFL needs increased.

Chapter 5: Discussion

Introduction

The focus groups provided a voice for important stakeholders among the New York State PFL policy recipients—the employers. It examined how employers were impacted and what they experienced with the new mandate from 2018 to the time of this study in 2021. Employers' adaptability and adjustment measures vary given many factors, with industry being just one.

Each industry experienced New York State's PFL policy in a unique way. However, the general consensus was in close alignment with the studies done in different states and countries with PFL benefits. The concerns, however, outweighed the positives in most cases.

It should not come as a surprise that employers within an Anglo-Saxon economy would have some grievances with a mandated policy that affects their possible production and employment. The Anglo-Saxon style of economy is based on having limited government intervention and lower taxes. Having a PFL mandate, in some ways, is contradictory to our country's model. Yet, despite other countries sharing similar economic views, the United States continues to remain the only developed country without a national policy. Therefore, this study focused on how one state's policy has impacted employers.

Implications of Findings

Similarities Across Industries

Overall, the general initial feeling across all the employers was similar. They were mostly unenthusiastic, even negative, about the new policy. There were many initial concerns from anticipating costs, understanding how to administer the policy, potential abuse, and the effect on staffing.

As the employers worked through the first few years, many of their general feelings about the policy did not change. However, they had a better understanding of it and were better positioned to administer it. The only industry that had a significant change between its initial impression versus how they feel today, was hospitality. They initially joined in many of the concerns as the other industries, but they realized their population would have very little use for PFL.

The main positive across the industries was the happiness to have a benefit they could offer their employees in times of need, whether it be a new child or sick family member. This benefit enhanced the offering and allowed their employees improved work-life balance. This ties back to the desire to have internal corporate social responsibility to care for your employees.

The negatives that were consistent across all industries were regarding staffing during absences and concerns with intermittent leave. The intermittent leave concerns ranged from tracking to inconvenience with staffing to not being permitted to use PFL as partial days. As indicated in Chapter 1, the intermittent leave requests accounted for only 16% of the claims (New York State, 2019). Yet, intermittent leave remains a top concern for the employers.

Differences Across Industries

As mentioned, the hospitality industry was least impacted. Their industry typically has more flexibility in working hours, allowing a schedule reorganization prior to a need for leave. This industry also has less retention and employees may leave their workplaces and quickly be able to jump back into a job when they are ready.

The social service industry seemed to have the highest utilization and most impact. Both healthcare and social services are specialized positions with client-facing roles. They are also less likely to find temporary workers to fill in for these jobs. Their employees leaves of absence, especially last-minute changes, can result in more complex staffing shortages. Additionally, the social service industry is often at the mercy of grant-funding specifications. This prevents, in many cases, increased headcounts or temporary employees.

The Findings Generally Corroborate the Literature Review

Chapter 1 expressed the need for paid family leave is on the rise. The employee utilization expressed by employers suggests this to be true. The benefit is being used, which confirms the need is present. The Chapter 2 literature review regarding positive outcomes for employers were focused on (a) profitability and productivity, (b) retention and recruitment, (c) morale, and (d) lack of abuse. Throughout this study, some of these themes were reiterated. Multiple employers mentioned their surprise that abuse and fraudulent claims were much less concerning than anticipated. The reason behind this is due to the requirements the claimant must provide for approval. This corroborates with Lerner and Appelbaum's (2014) results that abuse was low caused by the burden of

proof. Despite some questionable claims here and there, most employers agreed that employees were truly using the benefit properly.

This leads me to believe that the fear of abuse may be the result of a fear of change. People naturally assume the worst with the unknown. Despite paperwork being a barrier to abuse, can it possibly be that people are just not looking to cheat the system? Working gives people a purpose and financial security. It is possible that employees are genuinely only looking to use a PFL policy legitimately. Of course, there are always going to be a few outliers to every rule, but abuse was a particular problem with these participants.

Recruitment and retention was confirmed throughout the study and among the literature review. Williams (2001) found that 66% of employers indicated family-supportive policies were the top factor for recruiting and retaining employees. Additional studies showed family-friendly workplaces increased commitment to an employer and resulted in lower turnover rates (Giddings et al., 2013; Panorama, 2018). Among the studied industries, such as hospitality, felt they were able to level up with benefits that were often not offered in their industry, which allows for better recruitment measures. There were also discussions in the social service sector regarding retaining good employees who may have otherwise had to leave due to absence issues.

Regarding productivity, multiple employers in the study commented on increased engagement among their workforce because of this policy. Employees were returning to work in a better state of mind when they were able to balance work and home responsibilities. That coordinates with Dex and Smith's (2002) survey indicating family-friendly policies increased productivity in Britain. Similarly, 89% of California

employers had a positive or no effect on productivity, and 91% had positive or no effect on profitability (Appelbaum & Milkman, 2011).

I would say, however, that profitability has been contradictory to the literature review. There was not a single employer that insinuated this policy has been profitable. Rather, most commented on the expenses. Appelbaum and Milkman (2011) found that 91% percent of employers in California had a positive or no effect on profitability. I would be curious, of that 91%, how many truly felt it was a positive versus no effect.

Additionally, there was not direct commentary on employee morale within the New York State employer research. With Appelbaum and Milkman (2011), 99% of employers mentioned positive or no effect on morale. Having not specifically asked about employee morale, it was never brought up as a positive or negative of the policy.

From an employee perspective, gender equity was reinforced. Manufacturing mentioned an increase in leaves, despite a male-dominated workforce. They are seeing dads utilizing leaves, which will help balance the gender roles of society. Many of today's workplaces have a concentration in gender equality in the workplace. This would not be possible without gender equality in the home as well.

The negative outcomes mentioned in the literature review were (a) compliance, (b) paperwork, and (c) intermittent leave. These three items were each heavily discussed among the focus groups with resounding agreement. The compliance piece had to do with coordinating the leave with other laws. The paperwork was confirmed as significant and time consuming. And, as discussed, intermittent leave was a significant challenge. In addition to these negative outcomes, staffing shortages were also very prevalent. The

concept of staffing shortages was not discussed as a negative outcome in the literature review.

The pandemic impact was not something that was discussed by the employers until prompted. None of the employers mentioned the temporary Emergency FMLA Expansion policy that was mandated federally for employers with less than 500 employees. This was surprising, considering almost three quarters of the employers qualified. Could this have been due to lack of understanding by employees or was there truly not a need at these locations?

Policy Improvement Measures

Policy Makers. Intermittent leaves were at the top of the employers' concerns. One improvement that can be made is to allow the employer flexibility to set partial day increments. The FMLA allows this flexibility down to the minute, if that is how the employer chooses to offer it. Therefore, PFL can be aligned accordingly. This would also allow the employer to better coordinate coexistence between the two policies.

Another improvement might be to eliminate intermittent leaves for parental leave purposes. It is understandable why caring for a sick family member may require intermittent leave. However, it might be possible to remove intermittent leave from parental leave options. Chapter 1 indicated that New Zealand requires the parental leave be used consecutively. Albeit their duration is longer, this might be a better option for employers to plan for an absence. Intermittent leaves are more challenging and 12 weeks is not enough time to make a temporary employee worthwhile. Perhaps an extended duration that is required to be used consecutively could alleviate some employer concerns.

There are indirect costs on the employer that result from this policy. Perhaps a tax credit would help cover these costs based on the number of leaves employers have each year would be beneficial. The United Kingdom offers a small business relief package that reimburses expenses beyond 100% to account for the indirect costs associated with these leaves.

When it comes to cost, the employers also had concern regarding the sustainability of the current funding model. When you compare New York State's PFL to other countries with a similar economy, the employer often does share in the cost of this policy. Therefore, it is not surprising that the employers feared this could become a result. Now that the program has reached its full amount, an annual statewide loss ratio report would provide transparency on the sustainability of the cost structure.

A system for educating employers and employees during the months leading into the implementation would have been appreciated by the employers. It ought to be adaptable, easily accessible, and mandatory. Every employee should be properly educated on the qualifications for the utilization of a paid leave without heavily relying on the employer. In today's digital world, video tutorials and webinars are easily accessible. A stronger emphasis on the existing hotline, with confidence in its ability to provide quick resolution, would also help with educating the community.

Like most things in life, the more simplistic the policy administration, the better it is for employers. In comparison to other countries' policies, the New York State PFL has less layers. New York's policy, for the most part, is all encompassing in duration and payment amounts. Other countries often break out the duration and payment of leave by specific reason. In most cases, parental leave is a much longer duration than a family

caretaker leave. In New York State, those leaves have equal weight. That being said, other countries PFL policies are set up as a federal mandate. This removes the most common concern of employers needing to understand how the state benefits align with the federal. This concern, alone, makes the leaves more complex. At the end of the day, the most simplistic scenario would be a consistent federal mandate versus individual state policies. This is especially significant for employers with multistate locations. This also alleviates the concern of knowing when a state policy runs concurrently versus consecutively with a federal policy.

Employer Improvement. The biggest improvement I recognized was the need to be better educated about the policy. In a few incidences, the employers mentioned concerns that could be alleviated if they had had a deeper understanding of the rules. A majority of the employers had a broker who can be a resource for education. Carriers are also willing to provide education. Employers ought to use the resources they have to better understand some of the basics. If they have a recurring problem, brainstorm the issue with the carrier and broker to determine if there is a known solution. Likewise, take advantage of the broker or carrier providing education to your employees. If the state does not provide enough educational tools, keep seeking elsewhere. Make the education of your employees mandatory to ensure they all know of its existence.

There was a lot of concern with tracking intermittent leave and verifying if the leaves were running properly alongside other leaves. Some did not have the time or expertise to track or verify the leaves. Despite an additional cost, the employer may want to consider outsourcing their absence management. This would relieve the employers from needing to be the expert so they can focus on only the staffing shortages.

Another intermittent concern is the requirement to use full-day increments. If this is disruptive for a company, its leadership should consider adjusting its company leave policies. If an employer agrees to cover pay for employee leaves that are under 2 hours for medical care for the employee or immediate family member, it might be a better solution to have employees request a short leave than having them apply for a full day of PFL.

Prepare in advance for staff shortages. When people are not on leave, initiate cross training. In that way, when an unexpected leave occurs, the employer can better manage the shortage. Additionally, notify employees of their need to provide a 30-day notice for foreseeable PFLs. Employers feel obligated to honor every leave request. The policy, however, does have a directive requiring employees to give more notice when possible.

Carrier Improvement. Carriers that are administering the leave should be required to provide better reporting to alleviate the tracking concern for employers, especially with intermittent leaves. This should not be considered an additional cost, rather than being factored into the cost of doing business. Carriers could create a monthly report for each employer that simply states employee names and days used within a 52-week period.

The carrier is a stakeholder in the process of this policy, as they manage the claims. The carriers were learning about the policy at the same time the employers were learning about it. As employers look to the carrier for answers, and answers do not exist, it can result in some concern. This is a difficult problem to resolve because the carrier must rely upon the state. The carrier can only provide an explanation to the extent they

are provided one. One potential improvement would be to release the policy in stages. This would allow for a pilot-like experience to work out the kinks and discover scenarios. For example, perhaps the policy could have begun January 1, 2018 for all employers with 5,000+ employees. After 3 months, phase in 1,000+ employers. After 6 months, phase in 100+ employers. This would allow carriers to better prepare and engage with the policy before it is at full capacity. It would allow carriers to manage the new workflow and anticipate volume. As new scenarios arise, they could have better communication for resolution with less activity happening at once. While this is a carrier improvement, it would need to be permitted by the state during implementation.

Limitations

A limitation of focus groups is the ability to feel pressured into the consensus or to avoid speaking up as much as a one-on-one interview. There may have been individuals who were comfortable providing in-depth answers and others may have preferred to nod in agreement and not give specific details. In addition, a virtual setting may have prevented people from speaking up, for fear of talking over each other.

Another limitation with this specific study was knowing if the researcher was always hearing the companies' opinion or the personal opinion of the participants. The expectation was for the participant to represent the employer. It is possible that some personal views on the policy could reflect a bias in the participants' responses. It is hard sometimes to distinguish bias.

Recommendations

Generalizing an entire industry based on the experience of a few employers provides depth to the conversation. However, I recommend a larger-scale quantitative

study with questions based on the responses heard in this research. A quantitative study would provide more convincing results of the general consensus. Although each industry had multiple participants, they still represented a small percentage of employers within the industry.

Aside from industry, there are other factors that could have impacted their experience such as the size of the company or the number of locations across different states. The employees' ability to work remotely versus on-site could have impacted the need for PFL. The industry, albeit an important determination, is just one of many variants that can influence how an employer experiences a policy. I would recommend looking at these factors in future qualitative studies focused on the employer's experience, which has been a less studied stakeholder.

Conclusions

In conclusion, evaluating a policy from multiple stakeholder points of views will help develop a policy that can potentially better accommodate all involved. Research indicates that a PFL policy is beneficial for employees. The results are mixed on the benefits for the employers. Understanding employer concerns can allow policymakers to consider new ways to develop the law.

The concept of PFL is not new. New York State had a wealth of knowledge and examples to build their policy. Using the concepts of other nations and states, policymakers have many suggestions available to accommodate stakeholder concerns. It is important to factor in cultural differences among countries. That is why the research concentrated on the comparison of countries with similar economies and cultures.

While our economy strays from being highly regulated by the government, the desire to have a social responsibility among corporations is strong. Therefore, we find the policy growing in interest. With all change comes an adjustment period. There are distinct challenges within the employer segment, but there are also some unexpected positives that come from this type of policy. The future looks strong in a continued growth of PFL policies across the country. This research provides a voice to a key stakeholder as we continue to make this transition.

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Appendix A

Prescreening Questionnaire Upon Agreement to Join Focus Group

1. Please confirm if you fit one of these roles within your company:
 - a. Company Owner
 - b. Human Resources
 - c. A business leader with direct reports

2. Have you been in this role since at least January 1, 2018?

3. What industry is your company?

4. How many employees does your company have?

5. Of those employees, how many are NY employees?

6. Number of FMLA leaves (minus personal disability/illness) in 2016 and 2017.

7. Number of PFL leaves in 2018, 2019, and 2020.

8. Does your company have a corporate social responsibility? If so, do you have a company link to share your company's policy?

To qualify for this focus group, you must (a) fit a role listed in question one, (b) have been in that role since at least January 1, 2018, (c) must have NYs employees, and (d) your company must be within the 17 Western New York State counties.

Appendix B

Focus Group Questions

1. When NYS announced paid family leave was to become a mandate, what were your initial reactions?
2. How does your company manage leave administration today?
3. Did this administration process change after NYS PFL was implemented? If so, what changed?
4. When an employee uses paid family leave, what adjustments are made within the workforce to ensure proper coverage of the employee on leave?
5. What are the positive impacts, if any, you have seen from having NYS paid family leave?
6. What are the negative impacts, if any, you have seen from having NYS paid family leave?
7. NYS PFL has been in place for 3 years. Looking back at your initial reactions to the policy, has your perspective of the policy changed? If so, please explain.
8. Upon undergoing a global pandemic with COVID-19 that challenged many employees work life balances, did this experience impact your company's position on paid family leave?