

Updated Rates for California EDD Benefits and San Francisco Paid Parental Leave Ordinance for 2024

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The California Employment Development Department (EDD) has released the 2024 Voluntary Plan Employee Contribution and Benefit Rate.

Employers with employees located in California are generally required to withhold and send state disability contributions to the EDD.

Of note, Senate Bill (SB) 951, which was signed in 2022, eliminated the Maximum Contribution and Taxable Wage Ceiling effective January 1, 2024. These concepts can be disregarded by employers, subject to future legislation.

The 2024 rates are as follows:

“Employee Contribution Rate”	1.1%
“Maximum Weekly Benefit Amount” (WBA)	\$1,620.00
“Maximum Benefit Amount” (WBA X 52 weeks)	\$84,240.00
“Assessment Rate” (this figure is the product obtained by multiplying the worker contribution rate by 14% or 1.1 X 14%)	0.154%

The Employee Contribution Rate is the percentage withheld from the wages of employees who are covered by the Disability Insurance (DI) and Paid Family Leave (PFL) programs.

The contribution rate is relevant to employers who must comply with San Francisco’s Paid Parental Leave Ordinance (PPLO). The city of San Francisco requires most employers with twenty or more employees worldwide to supplement PFL benefits received by employees to bond with a new child.

During the PFL leave period, the PPLO supplemental compensation provided by an employer, added to the PFL wage replacement benefit received from the EDD, must equal 100% of the employee’s gross weekly wage, subject to a cap. For 2024, the PPLO cap remains \$2,700 per week, as it was the year prior. The San Francisco Office of Labor Standards Enforcement has a calculator on its

website to assist employers in determining how much supplemental compensation they must pay to eligible employees per week.

The Assessment Rate is relevant to employers that maintain a state-approved voluntary plan (VP), which is a disability insurance plan that an employer can offer to its California employees as a legal alternative to mandatory DI and PFL. The Assessment Rate is the amount that an employer pays to the EDD as an administrative expense for maintaining a voluntary plan.

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National Law Review, Volume XIV, Number 10

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