

EMPLOYER COVER LETTER FOR EMPLOYEE EXCEPTION REQUEST

To the Department of Employment Services (DOES), Office of Paid Family Leave (OPFL) - Tax Division:

I, _____ **[employer representative name]**, as an authorized representative for _____ **[name of employer]**, hereby attest that the work performed by the excepted employees (identified in the attached spreadsheet) are excluded from coverage under the District of Columbia's Paid Family Leave (PFL) program for the quarter covering the period _____ **[months and year for the quarter (e.g. April – June 2019)]**.

The excepted employees' wages for the quarter are excluded from coverage under PFL, and you are not required to pay contributions on behalf of these excepted employees for this quarter because:

- The employees' assignments were **not** temporary relocations to another jurisdiction (they were not expected to return to regular and customary positions in the District of Columbia after the assignments were completed);
- The work they performed in the other jurisdiction was **not** transitory in nature (the work time spent outside of the District of Columbia did not consist merely of movement through another jurisdiction);
- The work they performed in the other jurisdiction was **not** incidental in nature (the work was required to be performed outside of the District of Columbia and required their presence in the other jurisdiction);
- The work did **not** consist of isolated transactions (the work was not performed at several different locations outside of the District of Columbia with no one location being the primary location of the work); **and**
- The employees spent more than fifty percent (50%) of their work time in this quarter in another single jurisdiction outside of the District of Columbia.

Any wages earned by the excepted employees during this quarter will not count toward any future benefits that the employees may receive from PFL.

I understand that if the situation changes for any excepted employees, and the employees return to performing work in the District of Columbia that qualifies for PFL coverage, I will be obligated to pay the PFL tax on the employees' behalf based upon their wages, and their wages will count toward future PFL benefits.

I affirm that the information provided in this letter and in the enclosed attachments is true and accurate to my knowledge.

Signed,

_____ **[signature]** _____ **[date]**
_____ **[printed name]** _____ **[title]**