



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTING

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PCG Alert

Date: September 21, 2026 LCE

RE: Paid Family and Medical Leave (PFML) Overpayments

Attention: All Department and School Fiscal Officers and Payroll Officers

Please forward this alert to those in your organization who need this information:

Signed into law on May 10, 2022, the Healthy Delaware Families Act, 19 Del.C. Ch. 37 ("the Act"), created the Family and Medical Leave Insurance Program (Delaware Paid Leave) that requires most employers in the state to provide their eligible employees with Paid Family and Medical Leave (PFML). The Act provides covered individuals with income replacement benefits and job-protection during leave for qualifying family and medical reasons. The Delaware Department of Labor (DOL), Division of Paid Leave, enforces the provisions of the Act.

If PFML claim benefit payments issued by the DOL, Division of Paid Leave to an employee, result in an overpayment of more than \$50.00 due to the employee using accrued leave or while supplementing leave, then the employing organization **MUST** submit the appropriate documents to PCG by following the State's PCG-OVRPAY – [Wage Overpayment Policy](#) located on the Division of Accounting's [Policies & Procedure page](#).

Upon submission to the PCG, the employing organization **MUST** submit the following:

- DOL PMFL approval letter indicating approval dates and weekly wage benefit amount
- Summary of days absent by week of the pay period (week 1, week 2)
- Payroll overpayment worksheets (For CURRENT YEAR, a payroll repayment worksheet must be completed for EACH pay cycle along with a PayBreeze calculation.)
- If the EE is supplementing with their own accrued leave while on an approved DOL case, you must complete a leave supplement calculation worksheet [Leave Supplement Calculation Worksheet](#) (located on the [PFML resource page](#) of the Secure Benefits Representative website) to reconcile the overpaid amount.

Questions regarding the PCG's overpayments policy or procedures should be directed to the PCG at (302) 672-5000 or PCG.DOA@delaware.gov.

PCG Alerts are posted on the DOA Website:

http://accounting.delaware.gov/payroll_comp/communications.shtml