



LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **SB 157** SLS 26RS 115
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 21, 2026	9:21 AM	Author: JENKINS
Dept./Agy.: Education		
Subject: Parental Leave for Educators Act		Analyst: Julie Silva

SCHOOLS EG INCREASE GF EX See Note Page 1 of 2
 Provides for paid parental leave for eligible employees. (gov sig)

Present law authorizes up to 30 days of extended sick leave in each six-year period of employment for pregnancy, personal illness relating to pregnancy, illness of an infant, or required medical visits certified by a clinician as relating to infant or maternal health for eligible school employees. Further requires these employees are to be paid 65% of their salary during the extended sick leave period.

Proposed legislation repeals these provisions and establishes a unified paid parental leave program for eligible employees of local education agencies, including charter schools, beginning 1/01/27. Full-time employees are to be compensated 100% of base pay for up to six weeks, and part-time employees are to be compensated 100% of base pay on a prorated basis for up to six weeks. Use of accrued sick, annual, or other leave is prohibited during the paid parental leave period. Paid parental leave runs concurrently with leave under the Family and Medical Leave Act (FMLA) and must be used within 12 weeks of a qualifying event. The legislation creates the Paid Parental Leave for Educators Fund as a special fund in the state treasury, funded by legislative appropriations, transfers, or donations, to reimburse LEAs for substitute teacher costs incurred due to paid parental leave.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0

Annual Total

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	

Annual Total

EXPENDITURE EXPLANATION

Proposed legislation is anticipated to result in an indeterminable but significant increase in state expenditures to reimburse local education agencies (LEAs) for substitute employee pay while eligible employees are on paid parental leave. Funding will originate as SGF appropriations to the statutorily dedicated Parental Leave for Educators Fund, from which reimbursements will be made.

Proposed legislation provides that eligible employees include any employee of a local public school board, state special school, or a school or program administered by the special school district who holds a teacher's certificate and whose legal employment requires such certificate; any person employed by any parish or city school board in the state of Louisiana who is not a teacher or whose employment does not require a teacher's certificate; or any employee of any city, parish, or other local public school board whose duty is to transport students in any board school bus or activity bus to and from school. The LFO interprets this to include all certificated and non-certificated school personnel. Based on this definition, in the 2025-26 school year, an estimated 105,666 employees would be eligible for the provisions of proposed legislation.

Note: The estimate below is based on an eligible certified school employee count of 61,000 plus an additional 13,285 non-certified classroom aides, or 74,285 employees. The LFO interprets the proposed legislation to allow local systems to be reimbursed for any substitute needed for any employee on parental leave. However, substitute-related costs are expected to be primarily driven by classroom instructors. As a result, this estimate may understate the total amount eligible for reimbursement by local school systems, and therefore the actual cost to the state, but is expected to be a reasonable approximation.

Using available substitute pay data from 25 of the 69 Louisiana LEAs, average daily rates for long-term substitutes were estimated at \$121 per day, with low and high averages of \$93 and \$149 per day, respectively. Some districts may pay substitutes significantly above or below these averages. For purposes of this fiscal note, and to estimate maximum potential exposure, the high daily rate of \$149 is used. Utilization is based on Office of State Uniform Payroll (OSUP) data on paid parental leave utilization by classified state employees and is estimated at 2%. Applying this to the total number of eligible school personnel, approximately 2,113 employees (2% of 74,285) are projected to utilize paid parental leave annually. Assuming a six-week (30-day) paid parental leave period, **the estimated annual cost to reimburse LEAs is \$6.6 M (1,485 employees x 30 days x \$149 per day ≈ \$6.6M)**. Actual costs will vary based on substitute pay, the number of teachers utilizing leave, and assignment length. Utilization may also differ due to workforce demographics, including a higher proportion of female employees in the teaching workforce, who historically use paid parental leave at higher rates.


Continued on page two.

REVENUE EXPLANATION

LEAs are likely to realize an increase in revenues resulting from reimbursement payments made by LDOE in an amount equal to the amount paid by the LEA to substitute employees. Actual increases are situational and will vary by LEA. Proposed law creates the Parental Leave for Educators Fund but does not provide for a recurring source of revenue. Monies deposited into the fund will be contingent upon transfers, donations, or appropriations into the fund by the legislature.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}


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CONTINUED EXPLANATION from page one:

Creating the Parental Leave for Educators Fund as a new statutory dedication within the state treasury will result in a marginal increase in workload for the Department of the Treasury, which can generally be absorbed within existing resources. However, to the extent that other legislative instruments create new statutory dedications, there may be material additional costs associated with the aggregate effort to administer these funds.

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