

Paid Family and Medical Leave for Massachusetts employers

Starting July 1, 2019 there is a new Massachusetts payroll deduction/contribution for employees and/or employers for the Paid Family and Medical Leave.

The new Massachusetts Paid Family and Medical Leave will allow employees to collect some available benefits starting January 1, 2021 and all benefits starting July 1, 2021.

- Covered individuals may be entitled to up to 20 weeks of paid medical leave in a benefit year if they have a serious health condition that incapacitates them from work.
- Covered individuals may be entitled to up to 12 weeks of paid family leave in a benefit year related to the birth, adoption, or foster care placement of a child, or because of a qualifying exigency arising out of the fact that a family member is on active duty or has been notified of an impending call to active duty in the Armed Forces.
- Covered individuals may be entitled to up to 26 weeks of paid family leave in a benefit year to care for a family member who is a covered service member with a serious health condition.

Notify Employees and Subcontractors

You're required to notify your workforce about the state's PFML program, including its benefits and protections that apply to them. This notification includes:

- Displaying the **Paid Family and Medical Leave workplace poster** in a highly-visible location
- Providing written notice of contributions, benefits, and workforce protections to Massachusetts W2 employees and Massachusetts 1099-MISC contractors
- Collecting signed acknowledgments of receipt of such notice from Massachusetts W2 employees and Massachusetts 1099-MISC contractors

Employers and Covered Business Entities are required to provide written notice to their current workforce by June 30, 2019.

Employers are required to provide written notice to any new hire within the first 30 days of hire date.

Note: Please use your FEIN as your Employer ID Number on the “Employer Notice to Employee” and the “Employer Notice to Self-Employed Individual” Forms.

<https://www.mass.gov/info-details/informing-your-workforce-about-paid-family-and-medical-leave>

Covered Individual

- W2 employees will **always** count as covered individuals
- 1099-MISC contractors count toward your total number of covered individuals *only if* they make up more than 50 percent of your **total** workforce (W2 employees and 1099-MISC contractors combined)

[https://www.mass.gov/info-details/counting-the-covered-individuals-in-your-workforce-under-the-pfml-law#who's-a-covered-individual?-](https://www.mass.gov/info-details/counting-the-covered-individuals-in-your-workforce-under-the-pfml-law#who's-a-covered-individual?)

Calculate your Paid Family and Medical Leave contributions

Starting **July 1, 2019**, you are required to send Paid Family and Medical Leave contributions every quarter to the Department of Family and Medical Leave. Submissions must begin within 30 days of the end of the quarter. The full contribution can be split between an **employer share** and a **covered individual share**.

You are responsible for remitting contributions on behalf of your covered individuals. Covered individuals may be responsible for up to 100% of the family leave contribution and 40% of the medical leave contribution. You can deduct from your covered individuals' wages to cover the covered individual share.

Employers with 25 or more employees will be required to remit a contribution to the Department of Family and Medical Leave of 0.63 percent of eligible payroll. This contribution can be split between employee payroll deductions and an employer contribution and will support both types of leave.

Family leave

Up to 100 percent of the family leave contribution can be deducted from employee wages.

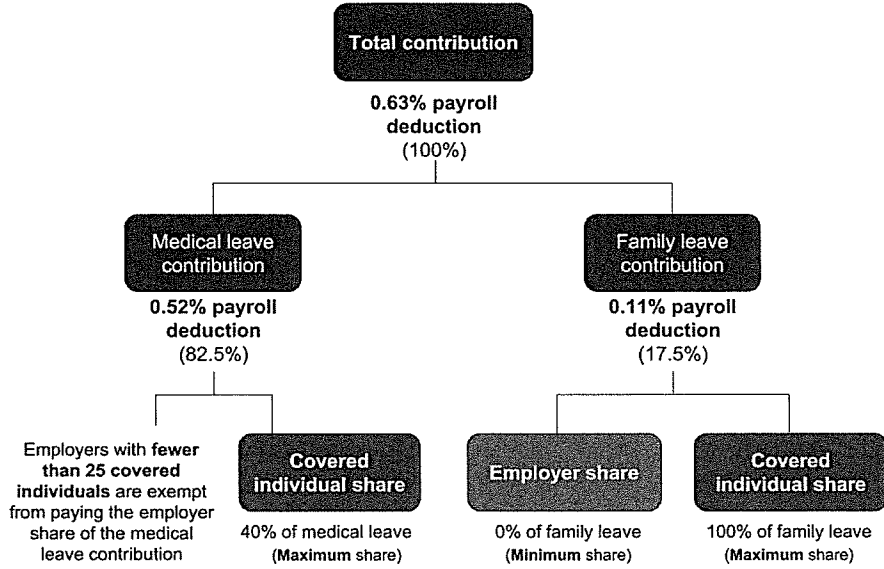
Medical leave

Up to 40 percent of the medical leave contribution can be deducted from employee wages.

Employers are responsible for contributing the remaining 60 percent.

If you had fewer than 25 covered individuals in your average workforce last year, you do not need to pay the employer share this year, but you may elect to cover a portion of the covered individual share. Typically, the **employer share** of the total contribution is at least 60% of the medical leave contribution.

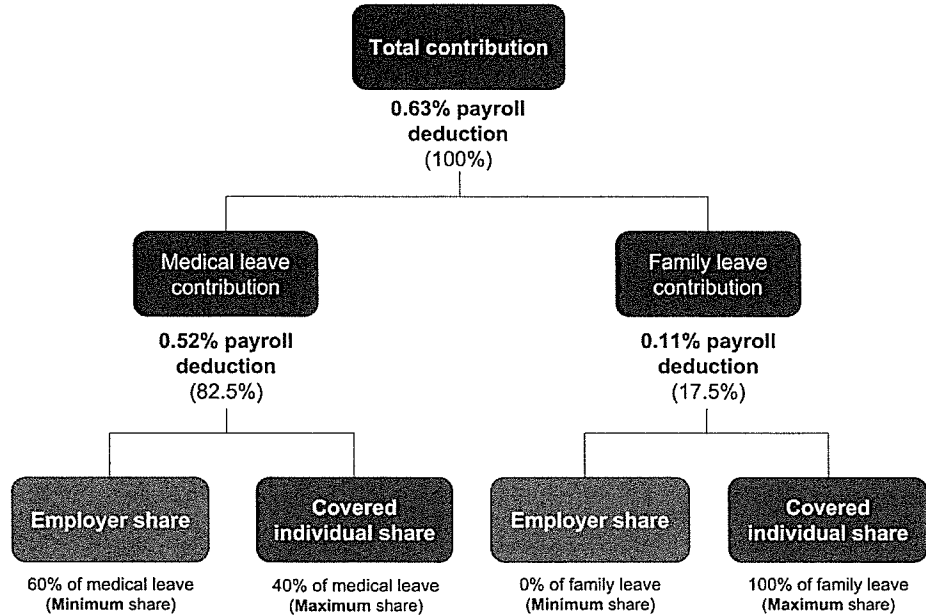
Contribution rate split for employers with fewer than 25 employees



<https://www.mass.gov/info-details/family-and-medical-leave-contribution-rates-for-employers>

Gross Wages	Family Leave	Medical Leave	Total Amount Paid
\$ 1,000.00	\$ 1.10	\$ 2.08	\$ 3.18
	0.1100%	0.2080%	0.3180%
\$ 25,000.00	\$ 27.50	\$ 52.00	\$ 79.50
	0.1100%	0.2080%	0.3180%
\$ 50,000.00	\$ 55.00	\$ 104.00	\$ 159.00
	0.1100%	0.2080%	0.3180%
\$ 75,000.00	\$ 82.50	\$ 156.00	\$ 238.50
	0.1100%	0.2080%	0.3180%
\$ 100,000.00	\$ 110.00	\$ 208.00	\$ 318.00
	0.1100%	0.2080%	0.3180%
\$ 132,900.00	\$ 146.19	\$ 276.43	\$ 422.62
	0.1100%	0.2080%	0.3180%

Contribution rate split for employers with 25 or more employees



<https://www.mass.gov/info-details/family-and-medical-leave-contribution-rates-for-employers>

Gross Wages	Family Leave	Medical Leave	Total Amount Paid
\$ 1,000.00	\$ 1.10	\$ 5.20	\$ 6.30
	0.1100%	0.5200%	0.6300%
\$ 25,000.00	\$ 27.50	\$ 130.00	\$ 157.50
	0.1100%	0.5200%	0.6300%
\$ 50,000.00	\$ 55.00	\$ 260.00	\$ 315.00
	0.1100%	0.5200%	0.6300%
\$ 75,000.00	\$ 82.50	\$ 390.00	\$ 472.50
	0.1100%	0.5200%	0.6300%
\$ 100,000.00	\$ 110.00	\$ 520.00	\$ 630.00
	0.1100%	0.5200%	0.6300%
\$ 132,900.00	\$ 146.19	\$ 691.08	\$ 837.27
	0.1100%	0.5200%	0.6300%

Penalties

Failure to provide the required notifications may result in the following fines.

Violation	Fine
First violation	\$50 per W2 employee or 1099-MISC contractor
Subsequent violations	\$300 per W2 employee or 1099-MISC contractor

Reference Materials for Massachusetts Employers

Workplace Poster

[https://www.mass.gov/lists/paid-family-and-medical-leave-downloads-for-massachusetts-employers#employer-workplace-poster-](https://www.mass.gov/lists/paid-family-and-medical-leave-downloads-for-massachusetts-employers#employer-workplace-poster)

Employer written notices to employee

<https://www.mass.gov/lists/paid-family-and-medical-leave-downloads-for-massachusetts-employers#employer-written-notices-to-employees->

Employer written notices to self-employed individuals

<https://www.mass.gov/lists/paid-family-and-medical-leave-downloads-for-massachusetts-employers#employer-written-notices-to-self-employed-individuals->

A guide to Paid Family and Medical Leave for Massachusetts workers

<https://www.mass.gov/guides/a-guide-to-paid-family-and-medical-leave-for-massachusetts-workers>

Employee Fact Sheet

<http://www.mass.gov/anf/docs/hrd/policies/fmla/factsheet.doc>

Employee Booklet

<https://www.mass.gov/guides/fmla-leave-family-and-medical-leave-act>