

MASSACHUSETTS PFML RESOURCES

HELPFUL LINKS:

- > EMPLOYER'S GUIDE TO PAID FAMILY AND MEDICAL LEAVE
- > THE DEPARTMENT OF FAMILY AND MEDICAL LEAVE CONTACT CENTER
- > PAID FAMILY MEDICAL LEAVE FACT SHEET
- > EMPLOYER CONTRIBUTION RATES
- > WORKPLACE POSTER
- > FINAL REGULATIONS

Notice of Benefits Available Under M.G.L. Chapter 175M

Paid Family and Medical Leave

Beginning on October 1, 2019:

- Employers will deduct payroll contributions from a covered individual's wages or other earnings to fund PFML benefits.

Beginning on January 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.

Beginning on July 1, 2021:

- Covered individuals may be entitled to up to 12 weeks of paid family leave to care for a family member with a serious health condition.

Covered individuals are eligible for no more than 26 total weeks, in the aggregate, of paid family and medical leave in a single benefit year.

Who is a Covered Individual Under the Law?

Generally, a worker qualifies as a covered individual and may be eligible for paid family and medical leave if:

- S/he is paid wages by a Massachusetts employer; or
- S/he resides in Massachusetts and is paid for contract services by a Massachusetts entity that is required to report payment for services on IRS Form 1099-MISC for more than 50 percent of its workforce; or
- S/he is a self-employed individual who resides in Massachusetts and chooses to opt-in to the program.

Job Protection

Generally, an employee who has taken paid family or medical leave must be restored to the employee's previous position or to an equal position, with the same status, pay, employment benefits, length-of-service credit, and seniority as of the date of leave.

These job protections do not apply to contractors.

Weekly Benefits

To fund PFML benefits, employers will deduct payroll contributions from a covered individual's wages or other earnings beginning on Oct. 1, 2019. Covered individuals can apply for benefits beginning in January 2021 through the Department of Family and Medical Leave. A covered individual's average weekly earnings will determine his or her benefit amount, for a maximum weekly benefit of up to \$850.

No Retaliation or Discrimination

- It is unlawful for an employer to discriminate or retaliate against an employee for exercising any right to which s/he is entitled under the law.
- An employee or former employee who is discriminated or retaliated against for exercising rights under the law may, not more than three years after the violation occurs, institute a civil action in the superior court, and may be entitled to damages of as much as three times his or her lost wages.

Private Plans

If an employer offers employees paid family leave, medical leave, or both, with benefits that are at least as generous as those provided under the law, the employer may apply for an exemption from paying the contributions. Employees continue to be protected from discrimination and retaliation under the law even when an employer opts to provide paid leave benefits through a private plan.



**If you have questions or concerns about your Paid Family and Medical Leave rights, please contact:
MassPFML@Mass.gov or visit: <https://www.mass.gov/DFML>**

This notice must be posted in a conspicuous place on the employer's premises.

Employer Notice to W2 Employee

Covered Entities with fewer than 25 Workers

Rights and Obligations under the Massachusetts Family and Medical Leave Law, M.G.L. c. 175M

(Employer Name)

(Employer Street Address)

(Employer City, State, Zip)

(Federal Employer ID Number) (FEIN)

Explanation of Benefits

- **Beginning January 1, 2021**, you may be entitled to up to
 - 12 weeks of paid family leave in a benefit year for 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;
 - 20 weeks of paid medical leave in a benefit year if they have a serious health condition that incapacitates them from work
 - 26 weeks of paid family leave in a benefit year to care for a family member who is a covered service member undergoing medical treatment or otherwise addressing consequences of a serious health condition relating to the family member's military service.
- **Beginning July 1, 2021**, you may be entitled to up to
 - 12 weeks of paid family leave in a benefit year to care for a family member with a serious health condition.
 - 26 total weeks, in the aggregate, of paid family and medical leave in a single benefit year.
- **Your weekly benefit amount** will be based on the employee's earnings, with a maximum benefit of \$850 per week.

Job Protection, Continuation of Health Insurance, No Retaliation

- **Job Protection:** Generally, if you take family or medical leave under the law you must be restored to your previous position or to an equivalent position, with the same status, pay, employment benefits, length-of-service credit and seniority as of the date of leave.
- **Continuation of Health Insurance:** Your employer must continue to provide for and contribute to your employment-related health insurance benefits, if any, at the level and under the conditions coverage would have been provided if you had continued working continuously for the duration of such leave.
- **No Retaliation:** It is unlawful for any employer to discriminate or retaliate against you for exercising any right to which you're entitled under the paid family and medical leave law. An employee or former employee who is discriminated or retaliated against for exercising rights under the law may, not more than three years after the violation occurs, institute a civil action in the superior court.

Contributions to the DFML Family and Employment Security Trust Fund

- On October 1, 2019, contributions to the Department of Family and Medical Leave (DFML) Employment Security Trust Fund will begin. An employer will be responsible for sending contributions to the DFML for all employees. Employers with fewer than 25 covered workers are not required to pay the employer share of the contribution that larger employers must pay. Therefore, the "effective contribution" rate includes only the employee or covered worker share.
- The contribution rate may be adjusted annually and can be found in the attached effective rate notice.

How to File a Claim

Employees must file claims for paid family and medical leave benefits with the DFML using the Department's forms. Forms and claim instructions will be available on the Department's website www.mass.gov/DFML before January 2021.

Employees are required to provide at least 30 days' notice to their employer of the anticipated starting date of any leave, the anticipated length of the leave and the expected date of return. An employee who is unable to provide 30 days' notice due to circumstances beyond his or her control is required to provide notice as soon as practicable.



Payment for Concurrent Leave

Any paid leave provided under a collective bargaining agreement or employer policy and paid at the same or higher rate than paid leave available under this law shall count against the allotment of leave benefits available under this law.

Private Plan Exemption

An employer that offers paid leave with benefits that are at least as generous as those provided under the law may apply for an exemption from paying the Department of Family and Medical Leave Family and Employment Security Trust Fund contribution. An employer may apply for an exemption from the medical leave contribution, family leave contribution, or both.

The details of any private plan must be provided to employees by an employer at the same time as this Notice.

Employees enjoy rights to job-protected leave and from discrimination and retaliation under the law even if their employer is approved to provide leave benefits through a private plan.

<hr/> <p>(Employer Name)</p>	<ul style="list-style-type: none"><input type="checkbox"/> Does not have an approved private plan;<input type="checkbox"/> Has an approved private plan for both family and medical leave;<input type="checkbox"/> Has an approved private plan for family leave only;<input type="checkbox"/> Has an approved private plan for medical leave only.
------------------------------	--

Department of Family and Medical Leave (DFML) Contact Information

The Massachusetts Department of Family and Medical Leave
Charles F. Hurley Building
19 Staniford Street, 1st Floor
Boston, MA 02114
(617) 626-6565
www.mass.gov/DFML

More Information is Available

For more detailed information, please consult the Department's website: www.mass.gov/DFML.

ACKNOWLEDGMENT

Your signature below acknowledges your receipt of the information above within 30 days from the start date of your employment or prior to October 1, 2019, whichever is later.

Signature

Date

Name (Print)

Your signed acknowledgement will be retained by your employer. Please retain a copy for your own reference.

Effective Rates: 2019

For employers with fewer than 25 employees

Family Leave Contribution	Medical Leave Contribution	Total Contribution Amount
.13%	.248%	.378%

On October 1, 2019, contributions to the Department of Family and Medical Leave (DFML) Employment Security Trust Fund will begin. An employer will be responsible for sending contributions to the DFML for all employees.

Currently, the total contribution amount is 00.75% of wages. Of that 00.75% total contribution amount, there is a split: 17.3% is a family leave contribution and 82.7% is a medical leave contribution.

For small employers (with fewer than 25 **covered workers**) the effective family and medical leave contribution is 00.378% of earnings. Small employers are responsible for remitting the funds withheld from their employees' paycheck but do not need to contribute to either the family or medical leave. If they elect to pay all or some of the covered individuals' share, they may do so, but are under no obligation to contribute.

Medical Leave	Total Required Contribution: .248%		
	_____ will contribute	___%	of the medical leave contribution
	(Employer Name)	and the remaining	___%

Family Leave	Total Required Contribution: .13%		
	_____ will contribute	___%	of the family leave contribution
	(Employer Name)	and the remaining	___%

Initial _____

Employer Notice to W2 Employee

Covered Entities with 25 or more Workers

Rights and Obligations under the Massachusetts Family and Medical Leave Law, M.G.L. c. 175M

(Employer Name)

(Employer Street Address)

(Employer City, State, Zip)

(Federal Employer ID Number) (FEIN)

Explanation of Benefits

- **Beginning January 1, 2021**, you may be entitled to up to
 - 12 weeks of paid family leave in a benefit year for 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;
 - 20 weeks of paid medical leave in a benefit year if they have a serious health condition that incapacitates them from work
 - 26 weeks of paid family leave in a benefit year to care for a family member who is a covered service member undergoing medical treatment or otherwise addressing consequences of a serious health condition relating to the family member's military service.
- **Beginning July 1, 2021**, you may be entitled to up to
 - 12 weeks of paid family leave in a benefit year to care for a family member with a serious health condition.
 - 26 total weeks, in the aggregate, of paid family and medical leave in a single benefit year.
- **Your weekly benefit amount** will be based on the employee's earnings, with a maximum benefit of \$850 per week.

Job Protection, Continuation of Health Insurance, No Retaliation

- **Job Protection:** Generally, if you take family or medical leave under the law you must be restored to your previous position or to an equivalent position, with the same status, pay, employment benefits, length-of-service credit and seniority as of the date of leave.
- **Continuation of Health Insurance:** Your employer must continue to provide for and contribute to your employment-related health insurance benefits, if any, at the level and under the conditions coverage would have been provided if you had continued working continuously for the duration of such leave.
- **No Retaliation:** It is unlawful for any employer to discriminate or retaliate against you for exercising any right to which you're entitled under the paid family and medical leave law. An employee or former employee who is discriminated or retaliated against for exercising rights under the law may, not more than three years after the violation occurs, institute a civil action in the superior court.

Contributions to the DFML Family and Employment Security Trust Fund

On October 1, 2019, contributions to the Department of Family and Medical Leave (DFML) Employment Security Trust Fund will begin. An employer will be responsible for sending contributions to the DFML for all employees, though they may deduct a portion from employee pay. The contribution rate may be adjusted annually and can be found in the attached effective rate notice.

How to File a Claim

Employees must file claims for paid family and medical leave benefits with the DFML using the Department's forms. Forms and claim instructions will be available on the Department's website www.mass.gov/DFML before January 2021.

Employees are required to provide at least 30 days' notice to their employer of the anticipated starting date of any leave, the anticipated length of the leave and the expected date of return. An employee who is unable to provide 30 days' notice due to circumstances beyond his or her control is required to provide notice as soon as practicable.

Payment for Concurrent Leave

Any paid leave provided under a collective bargaining agreement or employer policy and paid at the same or higher rate than paid leave available under this law shall count against the allotment of leave benefits available under this law.

Private Plan Exemption

An employer that offers paid leave with benefits that are at least as generous as those provided under the law may apply for an exemption from paying the Department of Family and Medical Leave Family and Employment Security Trust Fund contribution. An employer may apply for an exemption from the medical leave contribution, family leave contribution, or both.

The details of any private plan must be provided to employees by an employer at the same time as this Notice.

Employees enjoy rights to job-protected leave and from discrimination and retaliation under the law even if their employer is approved to provide leave benefits through a private plan.

<hr/> <p>(Employer Name)</p>	<input type="checkbox"/> Does not have an approved private plan;
	<input type="checkbox"/> Has an approved private plan for both family and medical leave;
	<input type="checkbox"/> Has an approved private plan for family leave only;
	<input type="checkbox"/> Has an approved private plan for medical leave only.

Department of Family and Medical Leave (DFML) Contact Information

The Massachusetts Department of Family and Medical Leave
Charles F. Hurley Building
19 Staniford Street, 1st Floor
Boston, MA 02114
(617) 626-6565
www.mass.gov/DFML

More Information is Available

For more detailed information, please consult the Department's website: www.mass.gov/DFML.

ACKNOWLEDGMENT

Your signature below acknowledges your receipt of the information above within 30 days from the start date of your employment or prior to October 1, 2019, whichever is later.

Signature

Date

Name (Print)

Your signed acknowledgement will be retained by your employer. Please retain a copy for your own reference.

Effective Rates: 2019

For employers with 25 or more employees

Family Leave Contribution	Medical Leave Contribution	Total Contribution Amount
.13%	.62%	.75%

On October 1, 2019, contributions to the Department of Family and Medical Leave (DFML) Employment Security Trust Fund will begin. An employer will be responsible for sending contributions to the DFML for all employees.

Currently, the total contribution amount is 00.75% of wages. Of that 00.75% total contribution amount, there is a split: 17.3% is a family leave contribution and 82.7% is a medical leave contribution.

Under the law, employers are responsible for a minimum of 60% of the medical leave contribution (.372% of wages), but are permitted to deduct from employees' wages up to 40% of the medical leave contribution (.248% of wages) and up to 100% of the family leave contribution (.13% of wages).

Medical Leave	Total Required Contribution: .62%		
	_____	will contribute	____%
	(Employer Name)		of the medical leave contribution
		and the remaining	____%
			will be deducted from your earnings

Family Leave	Total Required Contribution: .13%		
	_____	will contribute	____%
	(Employer Name)		of the family leave contribution
		and the remaining	____%
			will be deducted from your earnings

Initial _____

Paid Family & Medical Leave (PFML)

Basic Contribution Facts for Employers



Mark your calendar!



APR 29, 2019

You may apply for Q4 2019 PFML exemption if you provide a qualifying private plan.



SEPT 30, 2019

You must have notified all covered individuals of the PFML law.



OCT 1, 2019

Payroll deductions for Q4 2019 begin unless PFML exemption has been approved.



JAN 31, 2020

You remit PFML contributions for Q4 2019.



JAN 1, 2021

Covered individuals may begin to take paid leave for most covered reasons.



JUL 1, 2021

Covered individuals may take paid leave for all covered reasons.

What's my contribution?

How much do I owe for each covered individual?

0.75% of the gross wages or other payments to all covered individuals in your workforce. That's **0.62% for medical leave** and **0.13% for family leave.** You are responsible for remitting contributions on their behalf through the Department of Revenue's MassTaxConnect by January 31, 2020.

Of that 0.75%, how much am I required to pay?

If your workforce included an average of 25 or more covered individuals last year, you are required to pay:

60% of the medical leave contribution, which is 0.62% of a covered individuals' gross pay.

0% of the family leave contribution, which is 0.13% of a covered individuals' gross pay.

You can deduct the rest of the remitted contribution from your covered individual's wages.

If your workforce included an average of fewer than 25 covered individuals last year, you are not required to pay the 60% of the medical leave contribution and can deduct all of the rest from the covered individual's wages.

Who counts as a covered individual?

- **Most** MA W-2 employees (even if you own the business, yet pay yourself through an IRS Form W-2)
- MA 1099-MISC contractors **if** they are not defined as independent contractors, **and if** they make up over 50% of your total workforce (MA employees + MA eligible contractors)

What do I need to do next?

Starting on April 29, 2019

Apply for an exemption:

If you already provide paid leave benefits to your workforce, you may apply for an exemption from collecting, remitting, and paying PFML contributions. To be granted an exemption, your plan's benefits must be greater than or equal to the benefits provided by the PFML law and must provide the same rights and protections as under the law. All applications for Q4 2019 exemptions **must** be submitted by **December 20, 2019**. Learn more at: www.mass.gov/pfml

Starting on October 1, 2019

Start deducting family and medical leave payroll contributions for all your MA W-2 employees (and, if you are required, MA 1099-MISC contractors). No matter the size of your workforce, **you are responsible for remitting contributions on your covered individuals' behalf.**

By September 30, 2019

You must notify your entire workforce of the PFML law by:

- Posting the Paid Family and Medical Leave Workplace poster on your premises.
- Providing written notice of contributions, benefits, and workforce protections to all covered individuals in your workforce. You **must** collect a signed acknowledgement from each covered individual.

Find both documents here: www.mass.gov/dfml/notices

By January 31, 2020

You must remit contributions through the Department of Revenue's MassTaxConnect.