



Massachusetts Paid Family & Medical Leave Update

On June 14, 2019, Governor Charlie Baker and MA legislative leaders announced a three-months delay - from July 1, 2019 to October 1, 2019 – to start employers' payroll deductions for covered individuals. As a result of this change, the date to provide a written notice to covered individuals describing PFML benefits, contribution rates, etc. was moved to on or before September 30, 2019.

To help facilitate your implementation of this program, we are providing the following info and links:

Workplace Poster

This needs to be posted in a location where it can be easily read. The poster must be available in English and each language which is the primary language of 5 or more individuals in your workforce. Please check with the Department of Family and Medical Leave if you require translated versions.

https://www.mass.gov/files/documents/2019/06/14/20190614_DFML%20Notice_English.pdf

Written Notice Requirements

Employers need to provide a written notification to covered individuals that describes the PFML benefits, contribution rates, etc. The notice may be provided electronically and must include the opportunity for an employee (or self-employed individual) to acknowledge receipt of the information. The employer can receive the acknowledgements in paper form or electronically. Additionally, employers are to retain these forms per their document retention policy/process. Please do NOT send these forms to the MA Department of Family and Medical Leave.

If you already provided the written notices to your workforce, you will need to provide an addendum sheet explaining the updated program dates and contribution rates to each covered individual. This sheet does not have to be signed by the covered individual; yet, you will need to keep a record of its distribution.

- [Employers with 25 or more covered individuals](#)
- [Employers with less than 25 covered individuals](#)

Contribution Rate Split

These illustrations reflect the employer's and employee's contributions' rate splits for medical and family leave.

- [Employers with 25 or more covered individuals](#)
- [Employers with less than 25 covered individuals](#)

Private Plan Exemption

Massachusetts employers that offer approved private plans with paid leave benefits that are equal to or more generous than those provided under the Paid Family and Medical Leave (PFML) program may obtain an exemption from making family or medical leave contributions to the Department of Family and Medical Leave. The benefits provided by your approved plan must be greater than or equal to the

benefits provided by the PFML law to be granted an exemption. This means your approved plan must meet all the minimum requirements and must not cost your covered individuals any more than they would be required to contribute to the state plan under the PFML law. Minimum Family and Medical Leave requirements are listed here: <https://www.mass.gov/info-details/private-plan-benefit-requirements-for-pfml-exemptions#minimum-family-leave-benefit-requirements->

If you are interested in getting an exemption from contributing to family leave, medical leave, or both, you will need to submit an annual approved plan application to the Department of Family and Medical Leave. The electronic approved plan application will be available through MassTaxConnect and the deadline to file for a private plan exemption for first quarter contributions is December 20, 2019.

The Department will continue to accept applications for an exemption on a rolling basis but applications must be approved in the quarter prior to the quarter in which they go into effect.

Please note these additional clarifications:

- Employers need to notify each of their MA W-2 employees in writing about available PFML benefits...and
- Employers must issue the written notification to each employee within 30 days of their first day of employment. The notice must be written in each employee's primary language.