

MASSACHUSETTS PAID FAMILY AND MEDICAL LEAVE QUICK REFERENCE



Please note that for the purposes of this overview, the term employee may refer to both an employee and a 1099-MISC contractor. The information contained herein is subject to change based on amendments to the legislation and/or changes in the regulations.

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Employee Notification

Workplace poster should be posted in common area(s) no later than October 1, 2019.

Acknowledgement notices are used to inform employees of their benefits and advise them of payroll deductions.

Acknowledgement notice must be provided to current employees by September 30, 2019.

Acknowledgement notice must also be provided to all new hires within 14 days of their date of hire.

Electronic distribution of notices is allowed. Delivery must be verifiable and employee must have ability to acknowledge.

Employer must collect signed employee acknowledgments, or declinations, and retain for records.

Funding

Total Funding = 0.75% of payroll
Medical Portion = 0.62%
Family Portion = 0.13%

Employees are responsible for paying up to 100% of the family leave plan contribution. Employer is allowed to subsidize.

Employees are responsible for up to 40% of the medical leave contribution. Employer's with 25 or more employees must pay at least 60% of the contribution.

Employers with fewer than 25 employees are not required to contribute to the medical leave premium.

Contributions are capped annually at the Social Security wage maximum (\$132,900 for 2019).

Contributions are remitted through MassTaxConnect at the end of each quarter. Initial contributions are due by January 31, 2020.

Private Plan Exemption

Employers are able to apply for an exemption from the state plans. Private plans must feature equal, or better, benefits to qualify.

Employers may offer private plans for the medical leave, family leave, or both. Plans may be insured or self-funded.

Private plans must be effective no later than January 1, 2021.

Private plans are allowed to share costs with employees as long as the employee cost is no greater than it would be in the public plan.

Self-funded plans are required to be backed by a surety bond.

Employers must apply for an exemption through MassTaxConnect no later than December 20, 2019.

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