

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

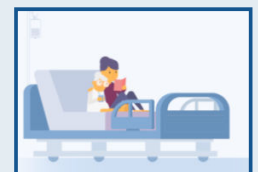
To fund PFML benefits, employers will deduct payroll contributions from a covered individual's wages or other earnings beginning on Oct. 1, 2019. Covered individuals can apply for benefits beginning in January 2021 through the Department of Family and Medical Leave. A covered individual's average weekly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

Paid Family & Medical Leave (PFML)

Basic Contribution Facts for Employers



Mark your calendar!



APR 29, 2019

You may apply for Q2 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 Q2 2019 begin unless PFML exemption has been approved.



JAN 31, 2020

You remit PFML contributions for Q2 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 individuals's wages.

Who counts as a covered individual?

- All MA W-2 employees
- MA 1099-MISC contractors **if** they make up over 50% of your total workforce (MA employees + MA 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 Q2 2019 exemptions **must** be submitted by **December 20, 2019**. Learn more at: www.mass.gov/dfml

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.

If you have questions or concerns about your Paid Family and Medical Leave responsibilities, please contact us at: www.mass.gov/contactDFML