



Client Alert:
Health & Benefits



Massachusetts Paid Family and Medical Leave Delay

June 2019

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IMPORTANT NOTICE: Massachusetts Paid Family and Medical Leave Delay

The Massachusetts Legislature and Baker-Polito Administration have officially delayed the implementation of the Massachusetts Paid Family and Medical Leave (“PFML”) program. The following are important changes that have been enacted:

- ▶ Payroll contributions, set to begin July 1, 2019 will be deferred until **October 1, 2019**. Contributions for the October 1 – December 31 quarter will be remitted to the Fund using MassTaxConnect by January 31, 2020.
- ▶ The total contribution rate has been increased from .63% to **.75%** of earnings up to the Social Security Taxable Wage Base limit. The contribution allocation between family and medical leave remains unchanged (82.5% medical and 17.5% family leave).
- ▶ Employers will have until **September 30, 2019** to issue employee and independent contractor (if applicable) notices to the current workforce. Revised notices as well as an updated workplace poster are now available on the PFML website (or will become available shortly).
- ▶ Employers will have until **December 20, 2019** to file an exemption application when offering a private plan that is equal or more generous than the state’s PFML requirements.
- ▶ The PFML regulations have been finalized and are available on the PFML website.

Employers are encouraged to visit the PFML website for the most recent information.