

# 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](http://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](http://www.mass.gov/dfml/notices)

#### By January 31, 2020

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