

# Six Compliance Steps for Massachusetts' Upcoming Salary Transparency Law

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Massachusetts' pay transparency law requires employers to include pay ranges in all job postings starting October 29, 2025. To comply, employers should follow the six key steps outlined below.

#### 1. Determine whether your organization is covered under the law's disclosure requirement.

Employers must first assess whether they are subject to the law's pay disclosure requirement. As discussed in this August 2024 alert, the law applies to any employer with 25 or more employees whose "primary place of work" is in Massachusetts. The Massachusetts attorney general's recent guidance clarified that "primary place of work" will generally mean where the employee performs most of their work (i.e., the same definition in the attorney general's guidance regarding the Massachusetts earned sick time law). Remote employees count toward the coverage threshold if their primary place of work is Massachusetts, including those who report to a Massachusetts worksite, telecommute to a Massachusetts location or regularly return to a Massachusetts base of operations. The guidance explicitly confirms that out-of-state remote employees who meet this definition will count toward the threshold. Employees who relocate to Massachusetts are counted from their first day working in the state.

All employees – full-time, part-time, seasonal and temporary – must be included in the headcount. To calculate headcount, employers should average the number of employees on payroll across all pay periods in the year by adding the number of employees for each pay period, then dividing by the number of pay periods.

#### 2. Determine whether the job posting is covered.

The attorney general's office clarified that pay ranges must be disclosed in all job postings for positions where the "primary place of work" is Massachusetts. Thus, the disclosure requirement is not limited to jobs in the state, but also includes positions that can be performed remotely to a Massachusetts worksite and remote workers with a primary place of work in the state.

#### 3. Have a plan for determining salary ranges for current employees.

Employers should be aware that the disclosure requirement extends beyond applicants for covered positions. According to the attorney general's recent guidance, pay ranges must also be provided to current employees who are offered a promotion or transfer, as well as to current employees who request the pay range for their own position – even if there is no open vacancy. The guidance specifies that the pay range provided must be for the "particular and specific employment position" held by the employee. Therefore, employers should carefully develop a consistent plan for determining salary ranges for applicable positions held by current employees, including clearly defining what constitutes the "particular and specific employment position" to which each range applies.

#### 4. Determine and post accurate salary ranges for applicable postings.

Unlike some other state pay transparency laws that require disclosure of benefits and other compensation, the Massachusetts law **only** requires employers to include the pay range in job postings. This range must reflect the annual salary or hourly wage the employer reasonably expects to pay at the time of posting. Employers should avoid overly broad ranges, as the law requires that ranges be made in good faith. If the position is paid by piece rate or commission, the expected range for those forms of compensation must also be included.

To ensure consistency and transparency, employers should review their salary structures and use market research to inform pay ranges. Salary ranges should be based on objective factors, such as market data for similar positions in the same industry and location. This approach will help support the pay range in the event of an investigation. Auditing current salaries and, if necessary, making compensation adjustments can also help

prevent internal issues when new pay ranges are posted. Finally, when posting a position, employers should include appropriate disclaimer language with the pay range to clarify that the posted range is not a guarantee of any particular wage ultimately offered to a candidate.

#### 5. Establish relevant processes and educate and train staff.

Employers should establish clear internal procedures for handling salary range and other pay-related questions from applicants and employees. For example, employers should be ready to explain why a current employee's salary may be on the lower end of the posted range for their position. Developing and sharing a communication plan with all relevant staff can help ensure consistent responses on this issue. Employers may also consider directing all pay-related inquiries to a central human resources (HR) representative who is knowledgeable on the law. Employers should also train HR staff and managers regarding the law's requirements, including how to determine pay ranges and the law's anti-retaliation protections. Staff should be reminded that retaliation or discrimination against employees or applicants who assert their rights or file complaints is prohibited.

### 6. Don't forget the law's reporting obligation.

Employers required to file EEO-1 reports with the Equal Employment Opportunity Commission (EEOC) must also submit these reports to the secretary of the commonwealth annually by February 1, following the state's schedule. Only employers already required to submit EEO reports to the EEOC must comply with this state reporting requirement. As with the disclosure requirement, the 100-employee threshold for pay reporting includes all full-time, part-time, seasonal, temporary and remote employees whose primary place of work is in Massachusetts. Employers should ensure they have processes in place to compile and submit demographic and wage information to the state each year, using this link.

If you have any questions about the law or pay transparency issues more generally, please contact the Cooley employment team or one of the lawyers listed below.

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