Cooley

Deadlines Fast Approaching for Massachusetts Paid Family and Medical Leave

September 26, 2019

In follow up to our previous posting regarding the June 11, 2019, delay to the start of the new Massachusetts Paid Family and Medical Leave (PFML) program, Massachusetts employers are reminded of the following deadlines for the PFML program requirements:

- September 30, 2019
  - Each employer must distribute a specific notice to its workforce. This notice must include accurate and complete information regarding the contribution amounts owed, and employers must ensure that each worker acknowledges receipt of the notice (either through returning a signed acknowledgment in hard copy or through affirmatively acknowledging receipt electronically). Note that there are different forms for employees and independent contractors, and that such notices must be provided to 1099-MISC independent contractors only if such contractors make up 50% or more of the employer's workforce. There are also different forms if the employer previously notified its workforce prior to the June 2019 delay.
  - Employers must ensure that the PFML poster is displayed prominently on the employer's premises.
- October 1, 2019
  - Each employer must begin the first quarter of payroll and wage withholdings. These withholdings, and in some cases employer payments, will be remitted to the Department of Family and Medical Leave (DFML) 30 days following the conclusion of each calendar quarter and should begin with the first payment made on or after October 1, 2019.
- Employers that already provide a paid leave benefit may qualify for an exemption to the PFML program, and applications for such an exemption are due by December 20, 2019. Note that without an *approved* exemption, each employer must ensure compliance with PFML notice deadlines and begin making the required payroll deductions in October 2019.
- Each employer must determine the contribution amounts that it (and its workforce) will owe to meet the initial contribution rate of .75% of gross wages. The DFML has provided a toolkit for employers to assist with this calculation. It is vital that employers make this determination as soon as possible so that accurate information may be included in the notices referenced below.

Cooley will continue to monitor updates to the PFML program and provide relevant updates to our clients. Please contact us with any questions about the PFML program.

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