

CLIENT ALERT

Updated Employer Deadlines Under the Massachusetts Paid Family Leave Law

MAY 15, 2019

The Massachusetts Department of Family and Medical Leave recently released draft regulations for public comment and [FAQs](#) regarding implementation of the Massachusetts Paid Family Leave Law that went into effect January 1. The proposed regulations are subject to further revisions until final regulations are published on July 1, and were released in anticipation of important upcoming compliance deadlines impacting virtually all employers with operations in Massachusetts. A summary of the PFML and the upcoming deadlines is provided below.

Overview

Under the Massachusetts Paid Family and Medical Leave Law (the PFML), most workers in Massachusetts will be eligible for up to (i) 12 weeks of paid family leave related to the birth, adoption, or foster placement of a child, or to care for a family member with a serious health condition, or to manage family affairs when a family member is on active duty in the armed forces; (ii) 20 weeks of paid medical leave for the employee's own serious health condition; and (iii) 26 weeks of paid family leave to care for a family member who is a covered service member with a serious health condition.

The paid leave will be funded through a payroll tax that, for larger employers, will be allocated between employers and workers. The leave entitlements do not commence until January 1, 2021; however, employer compliance obligations with certain notice and funding aspects of the law begin June 30, 2019.

Upcoming Deadlines

Employers should be aware of the following deadlines, some of which have recently been extended:

- **June 30, 2019:** Employers must provide notice to their current workforces about the PFML on or before June 30, 2019, by (i) displaying the PFML poster in a highly-visible location; (ii) providing written notice of PFML contributions, benefits, and workforce protections to employees and 1099-MISC contractors; and (iii) collecting signed acknowledgements of receipt of such notice. Employees who commence employment after June 30, 2019

must be provided written notice within 30 days of the start of their employment. Sample notices are available [here](#).

- **July 1, 2019:** Final PFML regulations will go into effect. Employers with “covered individuals” in their workforce must begin collecting contributions in the form of payroll deductions for covered individuals. A “covered individual” is (i) any Massachusetts W-2 employee; and/or (ii) any Massachusetts 1099-MISC contractor if such 1099-MISC contractors make up more than 50 percent of the employer’s total Massachusetts workforce (MA employees + MA contractors). Employers with 25 or more “covered individuals” must pay the employer share of contributions, as detailed in the regulations.
- **September 20, 2019:** Employers may be granted an exemption from the PFML’s contribution requirements if they offer benefits and protections greater than or equal to those provided by the PFML. Employers wishing to obtain such an exemption in time for first quarter contributions must submit an approved plan application by September 20, 2019 through their MassTaxConnect accounts. Going forward, applications will continue to be accepted on a rolling basis, but must be approved in the quarter prior to the quarter in which they go into effect.
- **October 31, 2019:** Employers must file their first quarterly report and remit required contributions for the previous calendar quarter (July through September 2019) through their MassTaxConnect accounts. Employers will be required to complete this process each calendar quarter thereafter. Reporting and documentation guidelines will be announced prior to July 1, 2019, but employers should expect to include the following information in these reports: workers’ names, social security numbers, wages paid or other payments for services, and the employer’s Federal employer identification number (FEIN).
- **January 1, 2021:** Paid family leave benefits will be available to covered individuals for bonding with a new child, managing family affairs when a family member is on active duty in the armed forces, and the covered individual’s own serious health condition.
- **July 1, 2021:** In addition to the benefits that become effective in January 2021, paid family leave benefits will be available to covered individuals to care for a family member with a serious health condition.

Given the impending deadlines and significant changes the PFML entails for both employers and workers in Massachusetts, employers with operations in Massachusetts should immediately begin making preparations to post and to distribute the required notices and begin coordinating with their payroll providers regarding calculation and collection of the required payroll deductions, and/or employers should be preparing PFML-compliant policies so they can seek exemption from the PFML contribution requirements. Employers should also continue to monitor the evolving regulatory landscape as it continues to fill in details regarding the PFML’s requirements.

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