

## Massachusetts Paid Family and Medical Leave Deadlines Fast&nbsp;&Approaching

May 22, 2019

On July 1, 2019, all Massachusetts employers must begin making payroll deductions to support the new Massachusetts Paid Family and Medical Leave (PFML) program, unless a PFML exemption has been approved. Although covered individuals may not begin taking paid leave under the PFML program until January 2021, July 1, 2019, and related June 30, 2019, notice deadlines are fast approaching.

It is critical that Massachusetts employers ensure that they have taken the necessary steps to comply with the new law:

- Employers that already provide a paid leave benefit may qualify for an exemption to the PFML program. [Applications for first quarter](#) (Q1 2019, i.e., July–September 2019) exemptions are due by September 20, 2019. Note that, without an *approved* exemption, each employer must ensure compliance with the below-described June 30, 2019 notice deadlines and also begin making the required payroll deductions on July 1, 2019. Without an approved exemption, employer contributions for Q1 2019 are due on October 31, 2019.
- Each employer must determine the contribution amounts that it (and its workforce) will owe to meet the initial contribution rate of 0.63% of gross wages. The Department of Family and Medical Leave 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 due by June 30, 2019.
- By June 30, 2019, [each employer must distribute a specific notice](#) to the employer's workforce. This notice must include accurate and complete information regarding the contribution amounts owed, and employers must ensure that each worker acknowledge 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 only be provided to 1099-MISC independent contractors if such contractors make up 50% or more of the employer's workforce.
- By June 30, 2019, employers must ensure that the [PFML poster](#) is displayed prominently on the employer's premises.

Please contact us with any questions about the PFML program.

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## Key Contacts

Frederick Baron Palo Alto	fbaron@cooley.com +1 650 843 5020
Ann Bevitt London	abevitt@cooley.com +44 (0) 20 7556 4264
Wendy Brenner Palo Alto	brennerwj@cooley.com +1 650 843 5371
Leslie Cancel San Francisco	lcancel@cooley.com +1 415 693 2175
Helennane Connolly Reston	hconnolly@cooley.com +1 703 456 8685
Joshua Mates San Francisco	jmates@cooley.com +1 415 693 2084
Gerard O'Shea New York	goshea@cooley.com +1 212 479 6704
Michael Sheetz Boston	msheetz@cooley.com +1 617 937 2330
Lois Voelz Palo Alto	lvoelz@cooley.com +1 650 843 5058
Summer Wynn San Diego	swynn@cooley.com +1 858 550 6030

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