



IMPORTANT NOTICE: MASSACHUSETTS PAID FAMILY AND MEDICAL LEAVE DELAY

The Massachusetts Legislature and Baker-Polito Administration have officially delayed the implementation of the Massachusetts Paid Family and Medical Leave (“PFML”) program. The following are important changes that have been enacted:

- Payroll contributions, set to begin July 1, 2019 will be deferred until **October 1, 2019**. Contributions for the October 1 – December 31 quarter will be remitted to the Fund using MassTaxConnect by January 31, 2020.
- The total contribution rate has been increased from .63% to **.75%** of earnings up to the Social Security Taxable Wage Base limit. The contribution allocation between family and medical leave remains unchanged (82.5% medical and 17.5% family leave).
- Employers will have until **September 30, 2019** to issue employee and independent contractor (if applicable) notices to the current workforce. Revised notices as well as an updated workplace poster are now available on the PFML website (or will become available shortly).
- Employers will have until **December 20, 2019** to file an exemption application when offering a private plan that is equal or more generous than the state’s PFML requirements.
- The PFML regulations have been finalized and are available on the PFML website.

Employers are encouraged to visit the [PFML website](#) for the most recent information.

ADDITIONAL INFORMATION

For specific questions concerning information contained in this **Client Alert**, please contact your USI-Chernoff Diamond consultant. Information contained in this **Client Alert** is not intended to render tax or legal advice. Employers should consult with qualified legal and/or tax counsel for guidance with respect to matters of law, tax and related regulation. Chernoff Diamond is a Division of USI Insurance Services that provides comprehensive consulting and administrative services with respect to all forms of employee benefits, risk management, qualified and non-qualified retirement plans, M&A due diligence, private client services, and compensation and human resources. For additional information about our services, please contact us at 516.683.6100 or mail@chernoffdiamond.com.