

## **Q&A provided by the MA Department of Family and Medical Leave**

### **Must a covered individual work for an employer for a certain period of time before applying for and being approved for paid leave?**

No. If a covered individual meets the PFML law's financial eligibility test they may be eligible for paid leave benefits.

### **If an employer's company policy is to provide vacation, sick time and other benefits to employees based on the number of hours worked, how does an employer address the accrual of benefits while an employee is out on leave?**

As long as the employer acts in a manner consistent with its uniformly-applied policies or practices, leave periods under M.G.L. c. 175M need not be treated as credited service for purposes of benefit accrual, vesting, and eligibility to participate.

### **Are employers required to report payments made to Massachusetts 1099-MISC contractors on their quarterly employment and wage detail reports even if less than half of the employer's workforce is made up of Massachusetts 1099-MISC contractors?**

Yes. An employer's wage detail report each quarter must include its entire workforce, not just those workers for whom it will be required to remit contributions.

### **Are all employers and businesses required to comply with the PFML law?**

If you employ Massachusetts workers, you'll be required to comply with the PFML law. This includes non-profit organizations, religious institutions, and colleges and universities employing students. Cities, towns, districts, and political subdivisions or their instrumentalities are exempt unless they opt in.

## **I'm already offering family and medical leave benefits. Am I exempt from the state contribution?**

If you already provide a paid leave benefit to your workforce, you may be eligible to receive an exemption from collecting, remitting, and paying contributions for paid family or medical leave under the state's PFML law. The benefits offered to your employees by your approved private plan must be greater than or equal to the benefits provided by the PFML law to be granted an exemption. You can apply for an exemption from the medical leave contribution, family leave contribution, or both. You'll be able to apply for these annual exemptions through your MassTaxConnect account beginning April 29.

## **Are workers under the age of 18 covered by the PFML law?**

Minors who otherwise qualify are covered individuals under the PFML law.

## **How is the workforce count determined for a new employer?**

You should make a good faith estimate as to what you expect your payroll will look like over the next 12 months.

## **Does the PFML law cover union-represented employees?**

Yes.

## **Must employees continue to pay their share of health insurance premiums while on leave?**

Yes. While an employee is on approved leave, the employer must continue to make health insurance contributions at the same level it would have if the employee had continued working, and the employee remains responsible for the employee's contribution to the premium.

## **Will the department approve an exemption for a private plan that only covers some employees?**

No. DFML accounts will be based on the employer's Federal Tax Identification Number. To be approved, a private plan must apply to all covered individuals within that Tax Identification Number.

## **Is there an income limit for PFML contributions?**

Yes. PFML follows the same annual income limits as those set by the Social Security Administration for the Social Security Program. The 2019 income limit is set at \$132,900. Social Security income limits typically reset annually and remain in effect on a calendar year basis.

**Can an employer opt to pay part, or all, of the covered individual share of contributions?**

Yes. An employer may pay greater than the minimum employer contribution required by MGL c. 175M, provided that when the employer files the quarterly return, all contributions for all covered individuals are properly accounted for.

**What if my business has multiple locations or companies?**

Because the department will establish accounts by tax identification number, workforce counts, contributions owed, and other requirements, the PFML law will be based on tax identification numbers.

**Can I remit contributions on behalf of my 1099-MISC contractor who isn't my covered individual?**

No.