

## CLIENT ALERT: Massachusetts Provides Details of 3-Month PFML Delay - By Jeffrey S. Siegel

The Massachusetts Legislature and the Baker Administration have enacted legislation to delay until **October 1, 2019** the start of employer and employee contributions to the Massachusetts Paid Family and Medical Leave program ("PFML") This three-month delay was reported in MBJ's [June 12, 2019 Client Alert](#) on the subject. The delay announcement raised a number of questions for employers, some of which have now been addressed by the Commonwealth on the [PFML website](#), as follows:

- The start date for required PFML contributions is now October 1, 2019. On that date, employers must begin withholding PFML contributions from employee qualifying earnings. Employers will be responsible for remitting employer and (if applicable) employee contributions for the October 1 to December 31 quarter through MassTaxConnect by January 31, 2020.
- The PFML law requires that the Department adjust the contribution rate to offset the shorter period for collections that will result from the three-month delay. As a result, the total contribution rate has been adjusted from 0.63% to 0.75% of employee qualifying earnings. This adjustment is intended to ensure that full funding will be in place for the commencement of benefit payments in January 2021.
- Employers now have until September 30, 2019, to notify all covered individuals of their rights and obligations under PFML. The Department anticipates publishing revised notices in the coming days.
- Employers will now have until December 20, 2019, to apply for an exemption that will excuse them from the obligation to remit contributions for the full period commencing with the October 1 start date.
- The final regulations (458 CMR 2.00) are forthcoming, with a proposed publication date of June 17, 2019.

MBJ will continue to monitor developments of PFML.

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