

# Massachusetts

<https://www.mass.gov/orgs/departement-of-family-and-medical-leave>



<b>Date law enacted</b>	Paid Family and Medical Leave (PFML) Enacted 6/20/2018 Premiums start 10/1/2019 Benefits start 1/1/2021
<b>Annual updates due</b>	October
<b>Benefits can be used for</b>	Medical Leave can be used for a worker's own serious health condition. Family Leave can be used to (1) bond with a child within one year of the child's birth or placement for foster care or adoption; (2) care for a family member with a serious health condition; or (3) address certain military family needs.
<b>Type of law</b>	Competitive between state fund and private plans — former automatic if latter opt out not elected by employer.
<b>Funding source</b>	Employee and employer contributions.
<b>Types of private plans</b>	Insured and self-insured private plans may be substituted. Private plans may cover Medical Leave only; Family Leave only; or combined Family and Medical Leave coverage.
<b>Limitations upon right to establish private plans</b>	None
<b>Employee contributions</b>	Employee contributions: up to 40% of medical rate (deducted from wages by employer) and up to 100% of family leave benefits up to state set maximums. In 2022: total = \$176.40 PFL + \$329.28 = \$505.68.
<b>Employer contributions required</b>	Employer contributions up to 60% of medical rate or balance of costs for private plan. In 2022: \$493.92.
<b>Employers covered</b>	Employers of one or more on any day in current or previous calendar year.
<b>Employees excluded</b>	Services performed for son, daughter or spouse, those under 18, services performed by inmates of penal institution, railroad workers, real estate brokers, commission-only workers, newspaper sales, work-study students, religious workers.
<b>Religious exemptions</b>	Employment by churches and certain religious organizations are exempt.
<b>Employee eligibility requirements</b>	Minimum earnings of \$5,700 during the base period (last 4 completed quarters or 3 most recent with partial 4th quarter) and must meet an earnings requirement tied to the worker's average earnings that, generally, means the worker must have worked about 15 weeks. Can combine hours worked at more than one employer.
<b>How benefits are computed</b>	80% of a worker's average weekly wage up to an amount equal to 50% of the statewide average weekly wage and 50% of a worker's average weekly wage above an amount equal to 50% of the statewide average weekly wage.

## Massachusetts (continued)

<b>Minimum weekly benefits</b>	<p>State Program: Will not pay a weekly benefit for less than a minimum of 8 hours; and minutes will be paid in 15-minute increments. Each month, the state will batch together benefits earned and pay out if less than 8 hours. (No minimum dollar amount identified.)</p> <p>Private Plan: May pay as earned</p>
<b>Maximum weekly benefits</b>	In 2022: 64% of the state average weekly wage, \$1,084.31.
<b>Maximum duration</b>	<p>Own health: up to 20 weeks</p> <p>Child bonding, family leave and military exigency: up to 12 weeks</p> <p>Military family care: up to 26 weeks</p> <p>Combined 26 weeks max</p>
<b>Waiting period</b>	7 days (Waived for PFL-child bonding starting directly after PML).
<b>Maternity benefits</b>	Pregnancy-related disabilities treated as any other serious health condition.
<b>Effect of continued pay from employer during disability</b>	Employee may receive compensation concurrently with any employer-provided plan. Total compensation shall not exceed such covered employee's regular pay.
<b>State sick leave mandate</b>	Yes. Employees whose place of business has 11 or more employees accrue one hour of paid sick time for every 30 hours worked and can accrue and use up to 40 hours. All others receive equivalent unpaid time. Covers sick time for employee or family members' care and for absences associated with employee or dependent child's domestic violence.
<b>State program benefits financed by</b>	<p>State Fund created in January 2020 from Employee and Employer contributions.</p> <p>Private Plan can be a combination of employee and employer contributions.</p>
<b>Post-employment</b>	Yes, 26 weeks post termination.
<b>Job protection</b>	Yes
<b>Family leave covered relatives</b>	Spouse, domestic partner, child, parent, parent of a spouse or domestic partner (registration not required), grandchild, grandparent, or sibling.
<b>Definition of wages used for contributions and benefits</b>	<p>For the most part, the PFML law follows the unemployment statute (M.G.L. c. 151A) for determining what constitutes wages. This means that contributions should be based on the same wage base you report to the Department of Unemployment Assistance.</p> <p>Generally, the following are considered wages: Salaries, hourly pay, non-cash tips, and stipends, commissions and bonuses, overtime, vacation, or sick pay, 401K employer contributions and cash tips.</p>
<b>Benefit taxation</b>	<p>Both MA PFL and PML will be subject to state and federal taxes.</p> <p>State-paid PFL and PML benefits will receive a 1099-G.</p> <p>Private plans can be different. PFL will receive a 1099-misc; PML will receive a W2.</p>