

Massachusetts Paid Family And Medical Leave Breaking News: Final Regulations Are Out, Contributions And Notice Requirements Delayed, And Contributions Increased

Tuesday, June 18, 2019

The wait is over. Earlier today (and earlier than the July 1, 2019 due date), the Department of Family and Medical Leave (the Department) issued much-anticipated [final regulations](#) for the new Massachusetts Paid Family and Medical Leave law (MAPFML). We are in the process of reviewing and analyzing these new regulations and will have a full analysis available soon.

And there's more good news for employers. As [posted previously](#) by my colleague Emma Follansbee, Massachusetts lawmakers agreed earlier this month to delay the rollout of MAPFMLA. On June 13, 2019, the lawmakers memorialized this agreement, and made certain other technical changes, in Chapter 21 of the Acts of 2019, (An Act Making Appropriations for the Fiscal Year 2019 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects). The Department clarified these changes in a [notice](#) issued June 14, 2019.

The key changes are as follows:

- The start date for required MAPFMLA contributions is now October 1, 2019 (previously, July 1, 2019). On October 1, 2019, employers must begin withholding MAPFMLA contributions from employee qualifying earnings. Employers will be responsible for remitting employee and (if applicable) employer contributions for the October 1 to December 31 quarter through MassTaxConnect by January 31, 2020.
- The total contribution rate has been adjusted from 0.63% to 0.75% of employee qualifying earnings to offset the shorter collections period resulting from the three-month delay.
- Employers now have until September 30, 2019 to notify employees and other individuals of the MAPFMLA. Updated notices are expected to be posted to the [Department website](#) in the coming days.
- Employers seeking a [private plan exemption](#) may apply through December 20, 2019 for an exemption effective October 1, 2019.

What to do now:

The early release of the final regulations and these extensions provide welcome additional time for employers and other stakeholders to prepare for MAPFMLA. But the extra time is not unlimited, and late summer and early fall are not always the easiest time to implement sweeping payroll and policy changes. We urge employers to begin the MAPFMLA implementation process sooner rather than later. Here are some key action items:



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- Determine if a private plan exemption is right for your workforce. Considerations include: costs of providing equivalent paid leave, costs of administration, and bond prices. We discuss the ins and outs of the private plan exemption in our prior [post](#) and will provide additional analysis based on the final regulations.
- Work with internal and/or external payroll to set up employee and employer contributions and data reporting.
- Review the Department's final regulations and keep an eye out for additional guidance and clarifications over the summer.
- Confirm that key team members will be available to implement MAPFMLA over the summer and early fall.
- Continue to check our blog for future updates! And check out our prior posts on the topic [here](#) and [here](#).

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