



MASSACHUSETTS ASSOCIATION OF REALTORS®

Massachusetts Paid Family & Medical Leave

Notify your employees and independent contractors



You're required to notify your workforce about the state's PFML program, including the benefits and protections that apply to them. [Click here for sample notifications.](#) Proper notification includes:

- Displaying the Paid Family and Medical Leave [workplace poster](#) in a highly-visible location
- Providing written notice of contributions, benefits, and workforce protections to Massachusetts W2 employees and Massachusetts 1099-MISC contractors
- Collecting signed acknowledgments of receipt of such notice from Massachusetts W2 employees and Massachusetts 1099-MISC contractors

Who's a covered individual?

- W2 employees will always count as covered individuals
- 1099-MISC contractors count toward your total number of covered individuals only if they make up more than 50 percent of your total workforce (W2 employees and 1099-MISC contractors combined). [This covers most real estate brokerages.](#)



What's my Contribution as a Broker?

How much do I owe for each covered individual?

0.63% of the gross wages or other payments to all covered individuals in your workforce. That's **0.52% for medical leave** and **0.11% for family leave.** You are responsible for remitting contributions on their behalf through the Department of Revenue's MassTaxConnect by October 31, 2019.

Of that 0.63%, how much am I required to pay?

If your workforce included an average of 25 or more covered individuals last year, you are required to pay:

60% of the medical leave contribution, which is 0.52% of a covered individuals' gross pay.

0% of the family leave contribution, which is 0.11% of a covered individuals' gross pay.

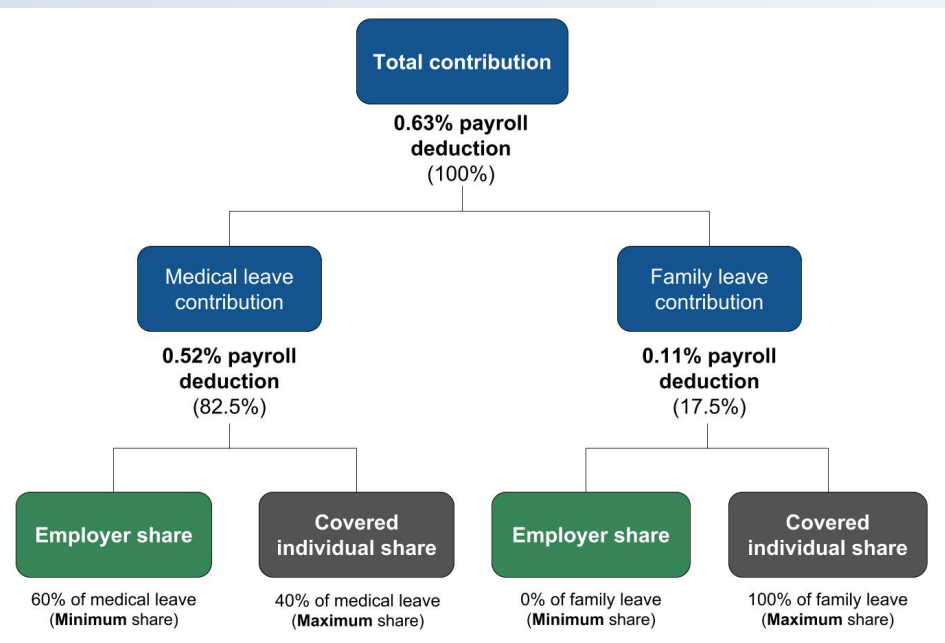
You can deduct the rest of the remitted contribution from your covered individual's wages.

If your workforce included an average of fewer than 25 covered individuals last year, you are not required to pay the 60% of the medical leave contribution and can deduct all of the rest from the covered individuals's wages.

Who counts as a covered individual?

- All MA W-2 employees
- MA 1099-MISC contractors **if** they make up over 50% of your total workforce (MA employees + MA contractors)

Visual Breakdown of Contributions

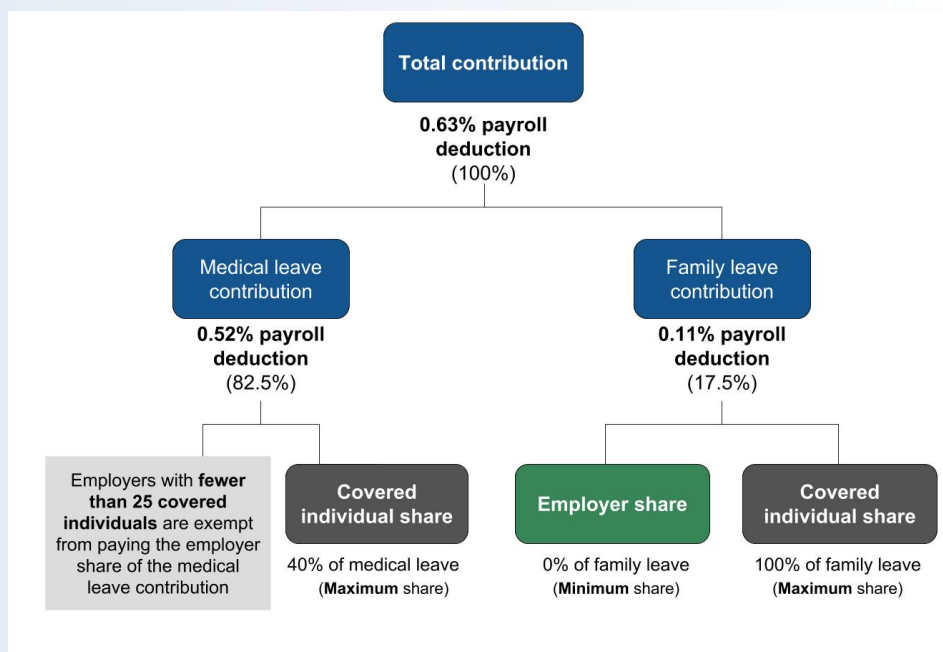


More Than 25 Employees

Employers with 25 or more employees will be required to remit a contribution to the Department of Family and Medical Leave of 0.63 percent of eligible payroll. This contribution can be split between employee payroll deductions and an employer contribution and will support both types of leave.

Fewer Than 25 Employees

Employers with fewer than 25 employees must remit contributions to the Department of Family and Medical Leave but are not responsible for paying the employer's share.



Begin making PFML Tax payments on July 1, 2019

Start deducting family and medical leave payroll contributions for all your MA W-2 employees and MA 1099-MISC contractors. No matter the size of your workforce, you are responsible for remitting contributions on your covered individuals' behalf. [Click here to register with MassTax Connect](#)

