

## CLIENT ALERT: MA Paid Family Medical Leave Law Updates for the New Year

### PFML Notice Requirements

The Massachusetts Department of Family and Medical Leave (the “Department”) published its 2024 Paid Family and Medical Leave (“PFML”) workforce notifications, including the poster, notices, and rate sheets, all available [here](#). Massachusetts employers must take the following actions to provide their employees with the 2024 information:

*2024 Workplace Poster.* All Massachusetts employers must display the 2024 workplace poster explaining the benefits available to their workforce under the PFML law. The poster must be displayed in a location where it can be easily read, and must be available in English and each language which is the primary language of five or more individuals in the employer’s workforce to the extent the applicable translation is available from the Department. To the extent workers are not entering the physical location in which the employer is displaying the poster, it is also recommended that employees disseminate the new poster in electronic form to employees.

*2024 Notices to Employees.* Employers must inform all new employees and covered contract workers about their rights and obligations under the PFML law within 30 days of their start of employment. The Department has made multiple versions of the notice available – one for a workforce with 25 or more covered individuals, one for a workforce with fewer than 25 covered individuals, and one for self-employed individuals; employers must use the notice applicable to their workforce. As with the workplace poster, the notice must be provided to employees in English or, where applicable, the language which is the primary language of five or more individuals in the employer’s workforce, if these translations are available from the Department. The notice includes an employee acknowledgment of receipt, which the employer must maintain to show that notice was provided in accordance with the law.

*2024 Rate Sheets.* The Department has also provided new rate sheets reflecting the 2024 contribution rates for PFML benefits, which vary by employer size. Employers are expected to issue the new 2024 rate sheets to all employees. Employers should also ensure that their PFML policies and payroll systems reflect the updated 2024 rates. For employers with 25 or more employees, the Family Leave contribution for 2024 is .18%, and the Medical Leave contribution is .70%, for a total of .88%. **This total rate is up from the 2023 rate of .63%.** These employers are responsible for a minimum of 60% of the medical leave contribution, but are permitted to deduct up to 40% of the medical leave contribution from the employee’s wages, and up to 100% of the family leave contribution from the employee’s wages. For employers with fewer than 25 employees, the Family Leave contribution for 2024 is .18%, and the Medical Leave contribution is .28%, for a total of .46%. **This total rate is up from the 2023 rate of .318%.** These employers are responsible for remitting the funds from their employees’ paycheck but do not need to contribute to either the family or medical leave (though they may do so, if desired). **The 2024 maximum weekly benefit amount**

**for employee wage replacement payments considered under PFML also increased from \$1,129.82 to \$1,149.90.**

### **“Top Off” Procedures**

Additionally, the DFML recently issued [further details](#) as it pertains to PFML and the new “top off” procedures first announced in October of 2023 and summarized in the client alert found [here](#).

As a reminder, for PFML applications filed on or after November 1, 2023, employees have the option of either “topping off” their PFML benefits with accrued paid leave or saving accrued paid leave to be used at a later date, in accordance with their employer’s paid leave policies. “Topping off” allows employees to supplement their PFML benefits with accrued paid leave to receive up to 100% of the employee’s Individual Average Weekly Wage (“IAWW”), which is calculated based using the average amount paid to the employee per week the year prior to the benefit year, typically using the average for the two quarters where the employee earned the most money. Notably, an employer cannot require an employee to use accrued PTO to top off their MA PFML benefit; employees have sole discretion to choose to “top off” their MA PFML benefit with their accrued PTO leave, subject to the accrual and use rules of the employer’s policy.

Employers—including those with private plans—should review their PFML policies to ensure they are updated to reflect this change and update their administration of PFML to account for their responsibility for ensuring the combined weekly sum of employer-provided paid benefits and PFML benefits does not exceed the employee’s IAWW. Employers are also encouraged to review their vacation, earned sick time, and paid time off policies to ensure their use rules are clearly articulated.

As you continue to consider the complexities of PFML, do not hesitate to contact your MBJ lawyer. MBJ will continue to monitor developments from the Department.

*Andrea E. Zoia and Grant D. King are attorneys at Morgan, Brown & Joy, LLP. They may be reached at (617) 523-6666 or at [azoia@morganbrown.com](mailto:azoia@morganbrown.com) and [gking@morganbrown.com](mailto:gking@morganbrown.com). Morgan, Brown & Joy, LLP focuses exclusively on representing employers in employment and labor matters.*

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