



ROSEN
& ASSOCIATES, LLP

Phone: (508) 926-2400
Fax: (508) 616-2914
info@rosendentalcpa.com

Affiliated Companies



ROSEN
DENTAL
CONSULTING

Phone: (508) 740-9928
Fax: (508) 616-2914
info@rosendentalconsulting.com



Phone: (508) 475-3830
Fax: (508) 475-3930
info@morrrds.com



Phone: (508) 475-3880
Fax: (508) 616-4431
info@ccrwealth.com



RETIREMENT PLANNING CONSULTING GROUP, LLC

Phone: (860) 266-2178
Fax: (860) 266-4358
info@rpcgllp.com

Dear Clients,

The Massachusetts Legislature and the Baker-Polito Administration have enacted legislation to delay the start of employer and employee contributions to the Paid Family and Medical Leave program (PFML) by three months to October 1, 2019.

This delay will allow employers across the Commonwealth more time to prepare their organizations and workforces for PFML. Please read below to see how this delay will affect you and your responsibilities under the law.

Required Withholding Now Starts October 1

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 employee and (if applicable) employer contributions for the October 1 to December 31 quarter through MassTaxConnect by January 31, 2020.

Contribution Rate Change

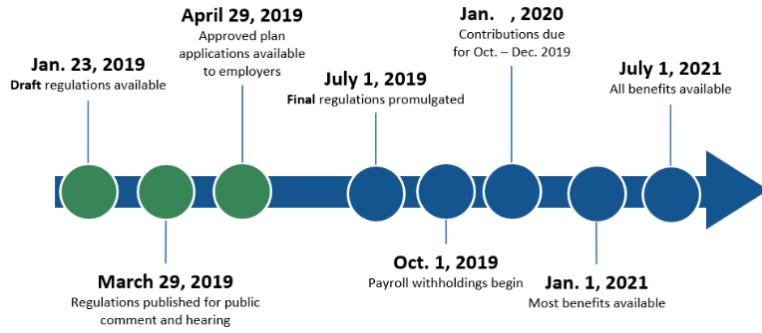
The PFML law requires that the Department adjust the contribution rate to offset the shorter period for collections that will result from the three-month delay. As a result, the total contribution rate has been adjusted from 0.63% to 0.75% of employee qualifying earnings. This adjustment will ensure that full funding will be in place for the commencement of benefit payments in January 2021.

Timeline Extended for Required Employee Notices

Employers now have until September 30, 2019, to notify all covered individuals of their rights and obligations under PFML. Check the Department website at mass.gov/pfml in the coming days for updated notices to provide to your workforce.

<https://www.mass.gov/news/notice-to-massachusetts-employers-about-pfml-delay>

Overall timeline



If you have questions or concerns, please let us know.

Rosen & Associates, LLP