## MASSACHUSETTS PAID FAMILY AND MEDICAL LEAVE: EXEMPTIONS

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Employers seeking to apply for an exemption from the Massachusetts Paid Family and Medical Leave (PFMLA) law must do so by December 20, 2019. Ideally, however, applications will be submitted prior to that date to allow adequate time to get non-conforming applications in compliance with the regulations. Exemption applications can be submitted through MassTaxConnect online. Successful applications provide exemptions that are retroactive to October 1, 2019.

On June 20, 2018, Governor Charlie Baker signed the PFMLA into law. Employers were required to begin deducting payroll contributions toward family and medical leave on October 1, 2019. Such contributions are intended to pre-fund PFMLA benefits so that covered individuals may begin taking paid leave in 2021.

Employers may be exempt in one of two ways: they may offer a private plan, or they may offer a self-insured plan, secured by a bond. In either case, the benefits provided must be equal to or greater than the benefits provided by the PFMLA law. For additional questions, please contact an employment law attorney at Doherty, Wallace, Pillsbury & Murphy, P.C.