

Larkin	Massachusetts - Coverage Options and Funding (State Income Replacement Benefits)
State Programs	Executive Office of Labor and Workforce Development Department of Family and Medical Leave (DFML) (617) 626-6565 https://www.mass.gov/orgs/department-of-family-and-medical-leave https://www.mass.gov/info-details/paid-family-and-medical-leave-employer-contribution-rates-and-calculator
Employer Eligibility	Employers with 1 employee (MA) must remit applicable contributions for this program (see "Cost" field below).
Employee Eligibility	Employees are eligible for benefits if with any MA employer(s), their total earnings are at least equal to 30 times the weekly PFML benefit amount, and have earned at least the amount calculated annually by the MA Department of Unemployment Assistance all during the base period (the last 4 completed quarters). We generally advise that employees apply and the state will make the determination of eligibility.
Coverage Allowed	State administration, or private plan through insurer or self- insured plan allowed. Allows private plan for PFL or Medical benefits separately or both programs. (Requires state approval)
Cost	Employer 2025 & 2026 Shared cost of 0.88% of gross annual wages up to the Social Security Wage Base (\$176,100 in 2025; \$184,500 in 2026) Employer cost is 0.42% of gross annual wages. Employee 2025 & 2026 Employee cost is 0.46% of gross annual wages. Maximum contribution in 2025 - \$810.06 Maximum contribution in 2026 - \$848.70
Employer Action Summary	-You should register with the state here: https://mtc.dor.state.ma.us/mtc_/#2 - Submit wage reports/contributions to the Department of Family and Medical Leave (DFML) through MassTaxConnect: https://mtc.dor.state.ma.us/mtc_/ Toolkit (Guidance on page 11): https://www.mass.gov/doc/employer-toolkit-for-paid-family-and-medical-leave/download Wages/Contributions due Quarterly. Final deadline: - 30 days after the quarter ends. The above pertains to registering with the state for contributions/wage reporting. Employers may have separate obligations for registering with the state for the employer statements process (see the " Employer Statements Process " section on this state's Compliance Center page).

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