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Massachusetts Paid Family Leave 2024 Contributions and Benefits

The Massachusetts Department of Family and Medical Leave (“DFML”) has recently announced changes to the contribution rate, the State Average Weekly Wage, and the maximum weekly benefit amount for the Massachusetts Paid Family and Medical Leave (“PFML”) program effective January 1, 2024. The DFML has also published the FY2023 Annual Report for the PFML program.

■ Contributions

The 2024 contribution rate on eligible wages will be 0.88% (adjusted up from the 2023 rate of 0.63%). Individual contributions are capped by the Social Security income limit. The 2024 Social Security income limit is expected to be released later in October and will likely be significantly higher than the 2023 limit which is currently set at \$160,200.

If an employer has at least 25 covered individuals (i.e., employees and 1099 contractors in MA), both the employer and the employee share in the cost of medical leave benefits. The employee is responsible for the entire cost of family leave benefits. The following illustrates the PFML contribution breakdown for 2024:

- Medical Leave Contribution: 0.70% of eligible wages allocated as follows:
 - Employer: At least 60% of the medical leave cost is paid by the employer (0.42%)
 - Employee: No more than 40% of medical leave can be deducted from the employee’s wages (0.28%).
- Family Leave Contributions: 0.18% of eligible payroll deduction
 - May be paid entirely from employee wages (no employer contribution required).

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If the employer has fewer than 25 covered individuals in Massachusetts, the employer is not required to contribute toward the medical leave or family portions of the benefit. The employee's 2024 contribution for medical and family leave benefits is 0.46% of eligible wages.

■ Amount of Benefit

The weekly benefit amount for employees and self-employed individuals on family or medical leave is determined as follows:

- The portion of an employee's or self-employed individual's average weekly wage ("AWW") that is equal to or less than 50 percent of the state average weekly wage ("MAAWW") is replaced at a rate of 80 percent; and
- The portion of an employee's or self-employed individual's AWW that is more than 50 percent of the MAAWW is replaced at a rate of 50 percent, up to the maximum allowed benefit amount.

For 2024:

- The MAAWW will be \$1,796.72, an increase of 1.8% from the 2023 MAAWW of \$1,765.34.
- The maximum weekly PFML benefit will be \$1,144.90, an increase of 1.3% from the maximum weekly benefit of \$1,129.82 in 2023.

■ Fiscal Year 2023 Annual Report

As required by the Family and Medical Leave Law, the DFML has issued its annual report containing information on benefits, applications, and certain characteristics of applicants during Fiscal Year 2023.

■ Employer Action

Employers should prepare for the 2024 PFML contribution and benefit increases by working with payroll processors, approved private plan vendors and employment counsel to ensure their leave policies and procedures are compliant by January 2024. Updated [workplace posters and notifications](#) for the 2024 contribution rates and benefit amounts will be available to employers on the PFML website soon.