



Massachusetts Paid Family Leave 2027 Contributions and Benefits

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The Massachusetts Department of Family and Medical Leave (“DFML”) has recently announced 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, 2027. The DFML has also published the FY2026 Annual Report for the PFML program.

■ Contributions

The 2027 contribution rate on eligible wages will be **0.88%** (the contribution rate remains unchanged since 2024). Individual contributions are capped at the Social Security income limit. The 2027 Social Security Income limit is expected to be released later in October and will likely be significantly higher than the 2026 limit currently set at \$184,500.

Recent Massachusetts legislation shifts the employer portion of the PFML contribution from medical leave to family leave, effective January 1, 2027, in an effort to mitigate federal tax law changes. 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 family leave benefits. The employee is responsible for the entire cost of medical leave benefits. The following illustrates the PFML contribution breakdown for 2027:

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

If the employer has fewer than 25 covered individuals in Massachusetts, the employer is not required to contribute toward the medical or family leave portions of the benefit. The employee's 2027 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 2027:

- The MAAWW will be **\$2,007.20**, an increase of 4.4% from the 2026 MAAWW of \$1,922.48.
- The maximum weekly PFML benefit will be **\$1,284.61**, an increase of 4.4% from the maximum weekly benefit of \$1,230.39 in 2026.

■ FY2026 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 2026.

■ Employer Action

Employers should prepare for the 2027 PFML contribution and benefit requirements by working with payroll processors, approved private plan vendors and employment counsel to ensure their leave policies and procedures are compliant by January 2027. Updated [workplace posters and notifications](#) for the 2027 contribution rates and benefit amounts will be available to employers on the PFML website soon.