

Paid Family & Medical Leave (PFML)

Basic facts about exemptions for employers



You may apply for an exemption from collecting, remitting, and paying PFML contributions. To be approved for an exemption, your plan must have benefits greater than or equal to the benefits provided by the PFML law, as well as offer the same rights and protections.

1 What kind of exemptions can I apply for?

You can apply for exemptions from the PFML's Family Leave Program, Medical Leave Program, or both. **Your plan can be self-insured or provided by an insurer.**

When does my plan need to start providing benefits to covered individuals in my workforce?

Private plans will be approved if they start providing benefits by January 1, 2021.

2 How do I apply?

You are able to apply for exemptions electronically using your MassTaxConnect account by going to <https://mtc.dor.state.ma.us/mtc>.

If you are interested in applying for an exemption for multiple entities you must file a request for an exemption for each unique FEIN.

Before you apply, make sure you have the following:

- If you've purchased a private plan, an executed MA PFML Confirmation of Insured Policy Form Number form
- If you're self-insured, an executed self-insured Insurance declaration document and furnish a surety bond running to the Commonwealth of Massachusetts in an amount based upon its Massachusetts workforce size

What to expect when submitting an application

As part of the purchased private plan exemption process, you will be asked to provide the policy form number unique to your insurance carrier.

As part of the self-insured exemption application process, you will be asked a series of questions relating to the scope, benefits, and requirements of your private plan, as well as the rights and protections afforded to all covered individuals in your workplace.

3 When do I find out if my exemption has been approved?

Most applications will be processed and answered within two business days. If your application is denied, you may request a follow-up review.