THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT
DEPARTMENT OF UNEMPLOYMENT ASSISTANCE

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Employer Medical Assistance Contribution Supplement Information

In anticipation of your Quarter 1 filing, due April 30th, please review the following information on the Employer Medical Assistance Contribution (EMAC) Supplement:

- **Subjectivity and Liability: The contribution is 5% of annual wages for each non-disabled employee, up to the annual wage cap of $15,000, for a maximum of $750 per affected employee per year.**
- Employers with six or more employees in Massachusetts are subject to the EMAC Supplement.
- Employers will be liable if a non-disabled individual is enrolled in MassHealth (excluding the premium assistance program) or the subsidized coverage plan through the Massachusetts ConnectorCare program for at least 56 consecutive days *and* the employee has earned a minimum of $500 in the quarter.
- The calculation is based on wages (up to $15,000), not hours worked, regardless of whether the employee is part-time, full-time, or seasonal.
- Massachusetts cities and towns, Regional school districts or Collaboratives, and American Red Cross Employers are exempt from the EMAC Supplement.

Payments and Calculations:

- When employers submit their wages in UI online, the state will identify which employees are subject to the EMAC supplement and will calculate the employer's liability for each identified employee.
- The EMAC Supplement will be calculated when wages are submitted and any time wages are adjusted.
- All existing payment methods will be accepted.
- Interest for any late payment is 12% annually. For non-filers, the existing penalty will be assessed 45 days later.
- In cases of hardship, DUA's normal payment plan process is available to employers online.

Billing:

- If applicable, your balance due will be generated on the quarterly summary statement in UI Online under "EMAC Supplement."

Appeal Rights for Employers:

- A determination and details on specific employees associated with this charge will be found using the (EMAC Supplement Details) link in the (Determination and Issue Summary) section of the employer's account within UI Online.
- An appeal must be filed within 10 days.
- Hearings will be limited to the issues covered under the EMAC Supplement statute, G.L. c. 149, §189A. Employers can appeal the EMAC supplement for any of the reasons below:
    - Employer does not have 6 or more employees;
    - Wages were submitted for independent contractor(s), rather than employees ;
    - Reported employee wages are not for UI purposes; or
    - Employee(s) have not been on qualifying health care for a continuous period of 56 days

More Information

- https://www.mass.gov/service-details/new-tpa-roles-for-employer-medical-assistance-contributions-supplement-action-may
- Email us at EMACQuestions@State.MA.US or Call us at 617-626-5075