

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>. **All applications for Q2 2019 exemptions must be submitted by December 20, 2019.**

Before you apply, make sure you have the following:

- A copy of your qualifying private plan(s)
- If you are self-insuring, bond coverage, if available

As part of the 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.

How do I submit my bond coverage?

Employers with an approved self-insured plan are required to post a surety bond. A bond form for self-insurers and remittance instructions will be available from DFML at a later date. For now, you may complete your application for an exemption before you submit bond coverage. An exemption application will not be denied solely because the applicant has not yet provided DFML with bond coverage.

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.