

PAID FAMILY AND MEDICAL LEAVE NOTICE TO EMPLOYEES

Please read this notice carefully. It contains important information about your rights, obligations, and eligibility under the Massachusetts Paid Family and Medical Leave (PFML) law. Please keep this notice for your records.

The Massachusetts PFML law provides most Massachusetts employees the right to paid family and medical leave. These rights are described further below and include both (1) job protection when the employee returns to work and (2) partial wage-replacement benefits while the employee is out of work. Controlling employers can provide these benefits either by (1) participating in the PFML Trust Fund operated by the Massachusetts Department of Family and Medical Leave (the Department), or (2) providing an exempt private plan that offers benefits at least as generous as those available through the Department.

Regardless of whether your controlling employer participates in the state Trust Fund or has a private plan, you will be entitled to certain benefits and protections. You may be required to make contributions to the Trust Fund or to fund your controlling employer's private plan, but only up to a certain amount. You will also need to tell your controlling employer when you need leave, and you will need to file an application for benefits with the Department or through your controlling employer's private plan.

A controlling employer may apply for an exemption from the medical leave contribution, family leave contribution, or both. Your controlling employer must provide you information about the private plan and the application process. Your controlling employer has made that information available:

- In the box below
- As an attachment to this Notice
- Other: _____
- N/A (Controlling employer contributes to Trust Fund)

| | |
|--------------------------------------|---|
| _____ (Controlling Employer Name) | <input type="checkbox"/> Does not have an approved private plan and is providing all leave benefits through the Department; |
| _____ (Private Plan Name) | <input type="checkbox"/> Has an approved private plan for both family and medical leave benefits; |
| _____ (Private Plan Phone Number) | <input type="checkbox"/> Has an approved private plan for family leave benefits only, and is providing medical leave benefits through the Department; |
| _____ (Private Plan Address) | <input type="checkbox"/> Has an approved private plan for medical leave benefits only and is providing family leave benefits through the Department. |
| _____ (Private Plan Website) | |

I. Explanation of Benefits

Leave Allotments. Under the PFML Law, you may be entitled to up to:

- 12 weeks of paid family leave in a benefit year for the birth, adoption, or foster care placement of a child; to care for a family member with a serious health condition; or because of a qualifying exigency arising out of the fact that a family member is on active duty or has been notified of an impending call to active duty in the Armed Forces;
- 20 weeks of paid medical leave in a benefit year if they have a serious health condition that incapacitates them from work;
- 26 weeks of paid family leave in a benefit year to care for a family member who is a covered service member undergoing medical treatment or otherwise addressing consequences of a serious health condition relating to the family member's military service;
- 26 total weeks, in the aggregate, of paid family and medical leave in a single benefit year.

A "benefit year" is unique to you and is based on when you take time off through any leave program. Your benefit year starts the Sunday before your first day of leave and lasts for 52 consecutive weeks. The benefit year determines your benefit rate, which will stay the same for the entire benefit year even if you file multiple applications or take different types of leaves. Your benefit rate will only change when you start a new benefit year.

Other Leaves. Any leave you take – paid or unpaid – for the same qualifying reasons listed above will count towards your amount of leave for that benefit year.

Eligibility. You will be eligible for leave and wage-replacement benefits if you meet the earnings test. You must have earned at least 30 times the expected benefit amount and [met the minimum earnings requirement established annually by the Department of Unemployment Assistance \(DUA\)](#), which is \$6,300 for 2026, during the last 4 completed calendar quarters. (This is the amount calculated in the "Wage Replacement Payments" section below.)

Wage Replacement Payments. When you take leave for any of the reasons described above, you will be eligible to apply to the Department or to your controlling employer's private plan for wage replacement benefits. These benefits will be a proportion of your average weekly earnings. Your maximum potential benefit amount will be as follows:

- 80% of earnings up to 50% of the State Average Weekly Wage
- 50% of earnings above the State Average Weekly Wage
- In no event more than a maximum amount. For 2026, this maximum benefit amount is \$1,230.39. This amount will be adjusted annually based on increases in the State Average Weekly Wage.

Private plans may choose to provide higher benefits but may not provide lower amounts than what the Department would pay.

Concurrent Benefits Payments. If you receive benefits from other sources while you are also receiving benefits from the Department, the benefits you receive from the Department may be reduced. Certain types of other benefits will cause a one-for-one reduction in benefits you receive from the Department. This means that for each dollar you receive from these benefits, your benefit from the Department will decrease by a dollar. Benefits that will have this effect include:

- Workers' Compensation

- Unemployment Insurance
- Permanent Disability Policies or Programs
- Extended Illness Leave Bank Leave

Other forms of benefits will not reduce the benefits you receive from the Department unless you are receiving more than your average weekly wage in total benefits. Benefits that will have this effect include:

- Temporary Disability Policies or Programs (including both Short-Term Disability and Long-Term Disability)
- Controlling employer-run Family and/or Medical Leave Policies or Programs

Topping off PFML benefit payments In general, employees may use their paid leave (sick time, vacation, or other PTO) to top off their PFML benefits up to a certain amount, but you will need to follow your controlling employer's policies regarding earning and using time off. Your controlling employer's PTO policy may not discriminate against you for exercising a right to which you are entitled under the PFML program (M.G.L. c 175M). For employees who choose to supplement their PFML benefits in this way, the combined weekly sum of PFML benefits and controlling employer-provided paid leave benefits cannot exceed the employee's Individual Average Weekly Wage (IAWW). Controlling employers will be responsible for monitoring and ensuring that the combined weekly sum of controlling employer-provided paid leave benefits and PFML benefits does not exceed an employee's IAWW. Controlling employers are also responsible for managing any payments made to an employee that exceed the employee's IAWW. The Department is not involved in the repayment process for top off overages. This process is solely the responsibility of the controlling employer and the employee.

II. Employee Rights and Protections

Job Protection. Generally, if you take family or medical leave, once you return to work, your controlling employer must restore you to your previous position or to an equivalent position, with the same status, pay, employment benefits, length-of-service credit, and seniority as of the date you started your leave. This may not apply if your position was eliminated due to economic reasons unrelated to your use of leave.

Continuation of Health Insurance. Your controlling employer must continue to provide for and contribute to your employment-related health insurance benefits, if any, at the level and under the conditions coverage would have been provided if you had continued working for the duration of such leave. Your controlling employer may require you to continue to pay your portion of your health insurance premium on the same terms and conditions as before your leave.

No Retaliation. It is unlawful for any controlling employer to discriminate or retaliate against you for exercising any right to which you are entitled under the paid family and medical leave law. An employee or former employee who is retaliated against for exercising rights under the law may, not more than three years after the violation occurs, institute a civil action in the superior court.

III. Contribution Amounts

To help fund paid leave benefits available under the PFML law, your controlling employer may make a contribution, funded in part by a deduction from your wages, which will either be remitted to the Trust Fund or to the operator of your controlling employer's private plan. An controlling employer who contributes to the Trust Fund will be required to contribute the following amounts:

| Family Leave Contribution | Medical Leave Contribution | Total Contribution Amount |
|---------------------------|----------------------------|---------------------------|
| 0.18% of earnings* | 0.70% of earnings* | 0.88% of earnings* |

Under the law, controlling employers are responsible for a minimum of 60% of the medical leave contribution (.42% of wages) but are permitted to deduct from employees' wages up to 40% of the medical leave contribution (.28% of wages) and up to 100% of the family leave contribution (.18% of wages) for a total of .46% of wages. Whether your controlling employer has a private plan or participates in the state Trust Fund, your controlling employer cannot deduct more than these percentages from your wages.

Your controlling employer has elected to allocate the contribution amount as follows:

| Total Required Contribution: .70%* | | | |
|------------------------------------|---|-------------------|---|
| Medical Leave | _____ | will contribute | <u>60</u> % of the medical leave contribution |
| | (Controlling Employer /Production Name) | and the remaining | <u>40</u> % will be deducted from your earnings |

| Total Required Contribution: .18%* | | | |
|------------------------------------|---|-------------------|--|
| Family Leave | _____ | will contribute | ___% of the family leave contribution |
| | (Controlling Employer /Production Name) | and the remaining | <u>100</u> % will be deducted from your earnings |

Please initial here to indicate that you understand that this percentage of your wages earned in a pay period will be deducted from your pay each pay period: _____

* The numbers provided are through 2026. These rates may be adjusted on an annual basis, effective January 1 of each calendar year.

IV. Notifying your Controlling Employer

BEFORE you take leave or apply for benefits, you MUST notify your controlling employer that you need to take leave. You are required to provide at least 30 days' notice of your need for leave. If 30 days' notice is not possible due to circumstances beyond your control, you must provide notice as soon as practicable, and in any event, before you file any application for benefits.

When you notify your controlling employer of your need for leave, you must provide the following information:

1. The anticipated start date of leave;
2. The anticipated length of the leave;

3. The expected date of return from leave;
4. Whether you will need intermittent leave (leave taken in separate blocks of two or more) or reduced leave (leave that involves a reduced schedule of fewer hours or days per week), and;
5. If you need intermittent or reduced leave schedule, the expected frequency of leave and expected duration of each instance of leave.

If any of this information changes, you must tell your controlling employer as soon as you are aware of the change.

V. Submitting an application

To apply for PFML benefits, you will need the following information about your controlling employer:

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|--|
| New Payroll Associates, LLC (Payroll Employer Name) |
| 2300 Empire Ave., 5th Floor (Payroll Employer Street Address) |
| Burbank, CA 91504 (Payroll Employer City, State, Zip) |
| 27-4217256 (Payroll Federal Employer ID Number) (FEIN) |

If your controlling employer contributes to the Trust Fund, you must submit an application for benefits with the Department. You may submit this application in one of two ways:

1. You can create an account to apply online through the Department's Application Website at paidleave.mass.gov/login/
2. You can call the Department's Contact Center at (833) 344-7365 to complete an application over the phone.

Forms and application instructions are available on the Department's website at www.mass.gov/info-details/get-ready-to-apply-for-paid-family-and-medical-leave-pfml-benefits.

VI. For More Information

For more detailed information, please consult the Department's website: www.mass.gov/DFML. You may contact the Department of Family and Medical Leave at:

The Massachusetts Department of Family and Medical Leave
PO Box 838
Lawrence, MA 01842
Contact Center: (833) 344-7365

ACKNOWLEDGMENT

Your signature below acknowledges your receipt of the information above within 30 days from the start date of your employment.

Signature

Date

Name (Print)

Your signed acknowledgement will be retained by your controlling employer. Please retain a copy for your own reference.