

Effective Rates: 2019

For employers with 25 or more employees

Family Leave Contribution	Medical Leave Contribution	Total Contribution Amount
.13%	.62%	.75%

On October 1, 2019, contributions to the Department of Family and Medical Leave (DFML) Employment Security Trust Fund will begin. An employer will be responsible for sending contributions to the DFML for all employees.

Currently, the total contribution amount is 00.75% of wages. Of that 00.75% total contribution amount, there is a split: 17.3% is a family leave contribution and 82.7% is a medical leave contribution.

Under the law, employers are responsible for a minimum of 60% of the medical leave contribution (.372% of wages), but are permitted to deduct from employees’ wages up to 40% of the medical leave contribution (.248% of wages) and up to 100% of the family leave contribution (.13% of wages).

Medical Leave	Total Required Contribution: .62%		
	Wachusett Mountain Assoc (Employer Name)	will contribute	60% of the medical leave contribution
		and the remaining	40% will be deducted from your earnings

Family Leave	Total Required Contribution: .13%		
	Wachusett Mountain Assoc (Employer Name)	will contribute	0% of the family leave contribution
		and the remaining	100% will be deducted from your earnings

Initial\_\_\_\_\_



Dear Wachusett Mountain Associates Team Member,

In June of 2018, legislation for the implementation of **Massachusetts Paid Family and Medical Leave** was passed by state legislature, and subsequently signed by Governor Charlie Baker. Massachusetts Paid Family and Medical Leave (PFML) was established to provide employees with paid leave benefits while they are out of work for qualified medical and family leave. In addition, the law also provides employees with job protection and continuation of medical coverage during qualified leaves.

The new law establishes the Massachusetts Family and Employment Security Trust Fund as the funding source for qualified leaves. The Trust Fund is funded through a combination of both employer and employee contributions. Per the regulations, we are required to begin contributing to the fund beginning on October 1, 2019. Employee contributions will be made through payroll deductions.

In addition to this letter, we are providing you with the PFML *Employer Notice to Employee*. This notice contains detailed information regarding the benefits provided through PFML, contribution rates, and other provisions that will impact you directly. Please read the *Employer Notice to Employee* carefully as it describes the structure of your payroll deductions, what leaves are covered, and your rights as an employee.

**You are required to sign the included acknowledgement page and return to Molly Buckley** within 10 days of receiving the notice. If you decline to sign the acknowledgement, you will need to sign the alternative statement indicating this declination and submit to **Molly Buckley**. Please note that a declination of acknowledgement does not affect your participation in the benefit or your contributions. The law requires that you participate.

Molly Buckley  
Human Resources Director  
Wachusett Mountain Ski Area  
499 Mountain Road  
Princeton, MA 01541  
F-978.464.5462  
O-978.464.3120

# Employer Notice to W2 Employee

## Covered Entities with 25 or more Workers

Rights and Obligations under the Massachusetts Family and Medical Leave Law, M.G.L. c. 175M

Wachusett Mountain Associates

(Employer Name)

499 Mountain Road

(Employer Street Address)

Princeton, MA 01541

(Employer City, State, Zip)

04-2442948

(Federal Employer ID Number) (FEIN)

### Explanation of Benefits

- Beginning January 1, 2021, 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, 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.
- Beginning July 1, 2021, you may be entitled to up to
  - 12 weeks of paid family leave in a benefit year to care for a family member with a serious health condition.
  - 26 total weeks, in the aggregate, of paid family and medical leave in a single benefit year.
- Your weekly benefit amount will be based on the employee’s earnings, with a maximum benefit of \$850 per week.

### Job Protection, Continuation of Health Insurance, No Retaliation

- Job Protection:** Generally, if you take family or medical leave under the law you must be restored 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 of leave.
- Continuation of Health Insurance:** Your 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 continuously for the duration of such leave.
- No Retaliation:** It is unlawful for any employer to discriminate or retaliate against you for exercising any right to which you’re entitled under the paid family and medical leave law. An employee or former employee who is discriminated or 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.

### Contributions to the DFML Family and Employment Security Trust Fund

On October 1, 2019, contributions to the Department of Family and Medical Leave (DFML) Employment Security Trust Fund will begin. An employer will be responsible for sending contributions to the DFML for all employees, though they may deduct a portion from employee pay. The contribution rate may be adjusted annually and can be found in the attached effective rate notice.

### How to File a Claim

Employees must file claims for paid family and medical leave benefits with the DFML using the Department’s forms. Forms and claim instructions will be available on the Department’s website [www.mass.gov/DFML](http://www.mass.gov/DFML) before January 2021.

Employees are required to provide at least 30 days’ notice to their employer of the anticipated starting date of any leave, the anticipated length of the leave and the expected date of return. An employee who is unable to provide 30 days’ notice due to circumstances beyond his or her control is required to provide notice as soon as practicable.

### Department of Family and Medical Leave (DFML) Contact Information

The Massachusetts Department of Family and Medical Leave  
Charles F. Hurley Building  
19 Staniford Street, 1<sup>st</sup> Floor  
Boston, MA 02114  
(617) 626-6565 • [www.mass.gov/DFML](http://www.mass.gov/DFML)