

**Please note:** these documents are provided in Word format for your convenience – for easier completion of fillable fields, minor formatting changes (such as the addition of a company logo), or additions about company-specific policies. Employers are responsible for any edits, revisions, additions, or deletions they make to these forms. The Department disclaims any responsibility for modifications made to these forms and cannot guarantee that a form that has been modified from this original version will be compliant.

## **Employer Notice to 1099-MISC Contractors**

### *Covered Entities with fewer than 25 Workers*

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

_____ (Employer Name)
_____ (Employer Street Address)
_____ (Employer City, State, Zip)
_____ (Federal Employer ID Number) (FEIN)

Under the Massachusetts Family and Medical Leave Law, M.G.L. c. 175M, a **covered business entity** is required to provide to each of its 1099-MISC contractors, at the time the contract is made, the information provided in this Notice.

A **covered business entity** is a business or trade that contracts with self-employed individuals for services and is required to report the payment to such individuals on IRS Form 1099-MISC **for more than 50 percent of its workforce**.

**This organization:**

- Is a covered business entity under the law
- Is **not** a covered business entity under the law

If this organization is a **covered business entity**, it is required under the law to remit contributions, on behalf of its 1099-MISC contractors as if they were employees, as outlined below. Accordingly, if this business is a covered business entity, you may be eligible for income replacement in certain circumstances as outlined below in the section titled “**Explanation of Benefits.**”

If this organization is not a covered business entity, you may still choose to become a covered individual under the Family and Medical Leave law. If you choose to do so, please consult the **Self-Employed Notice of Election** for further information.

## **Explanation of Benefits**

- **You could be entitled 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.
  - 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. A “benefit year” is the 12 months preceding the Sunday immediately before your leave begins.
  
- **Your weekly benefit amount will be based on the employee’s earnings, with a maximum benefit of \$1,170.64 per week in 2025.**

## **Contributions to the Department of Family and Medical Leave’s Employment Security Trust Fund**

On October 1, 2019, contributions to the Department of Family and Medical Leave (DFML)’s Family and Employment Security Trust Fund began. The **covered business entity** is required to send contributions to the DFML for all 1099-MISC self-employed individuals in its workforce if those self-employed individuals make up more than 50 percent of its workforce. The contribution rate may be adjusted annually and can be found in the attached effective rate notice.

## **How to Submit an Application**

Covered individuals must submit applications for paid family and medical income replacement with the DFML using the Department’s forms. Forms and application instructions are available on the Department’s website [www.mass.gov/DFML](http://www.mass.gov/DFML).

1099-MISC contractors are required to provide at least 30 days' notice to the covered business entity of the anticipated starting date of any leave, the anticipated length of the leave and the expected date of return. A 1099-MISC contractor 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.

**Private Plan Exemption**

A covered business entity that offers paid leave with benefits that are at least as generous as those provided under the law may apply for an exemption from paying the Department of Family and Medical Leave Family and Employment Security Trust Fund contribution. A covered business entity may apply for an exemption from the medical leave contribution, family leave contribution, or both.

The details of any private plan must be provided to 1099-MISC contractors by covered business entity at the same time as this Notice.

_____	
(Employer Name)	
_____	<input type="checkbox"/> Does not have an approved private plan;
(Private Plan Name)	<input type="checkbox"/> Has an approved private plan for both family and medical leave benefits;
_____	<input type="checkbox"/> Has an approved private plan for family leave benefits only;
(Private Plan Phone Number)	<input type="checkbox"/> Has an approved private plan for medical leave only.
_____	
(Private Plan Address)	
_____	
(Private Plan Website)	

**Department of Family and Medical Leave Contact Information**

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

**More Information is Available**

For more detailed information, please visit the Department's website: [www.mass.gov/DFML](http://www.mass.gov/DFML).

**ACKNOWLEDGMENT**

Your signature below acknowledges your receipt of the information above at the time your contract was made.

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Name (Print)**

Your signed acknowledgement will be retained by the covered business entity. Please retain a copy for your own reference.

**Effective Rates: 2025**

*For employers with fewer than 25 employees*

Family Leave Contribution	Medical Leave Contribution	Total Contribution Amount
.18%	.28%	.46%

Employers are responsible for sending contributions to the DFML for all employees. In 2025, the total contribution amount is 00.88% of wages.

For small employers (with fewer than 25 **covered workers**) the effective family and medical leave contribution is 00.318% of earnings. Small employers are responsible for remitting the funds withheld from their employees' paycheck but do not need to contribute to either the family or medical leave. If they elect to pay all or some of the covered individuals' share, they may do so, but are under no obligation to contribute.

Medical Leave	Total Required Contribution: .28%		
	_____ will contribute	___%	of the medical leave contribution
	(Employer Name)		
	_____ and the remaining	___%	will be deducted from your earnings

Family Leave	Total Required Contribution: .18%		
	_____ will contribute	___%	of the family leave contribution
	(Employer Name)		
	_____ and the remaining	___%	will be deducted from your earnings

Initial \_\_\_\_\_