

# **Massachusetts Leave Laws**

This material is for general informational purposes only and does not constitute legal advice. For current and accurate guidance, please consult legal counsel in your jurisdiction.

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# Paid Time Off (PTO) in Massachusetts

Massachusetts has zero vacation days.

### Vacation Leave Quota

Massachusetts has no state law controlling the amount and payment of vacation time.

Private employers in Massachusetts are not required to provide paid or unpaid vacation.

However, it is common for employers to choose to provide paid or unpaid vacation leave. An employer must comply with appropriate state law, established company policy, and employment contract if it chooses to offer vacation leave to its employees.

#### Accruals

Accruals are not mandatory in Massachusetts but are widely used by companies.

The accrual system is usually based on the pay period (such as weekly, biweekly, semi-monthly, or monthly). Employers may place a reasonable cap (limit) on the amount of vacation an employee can accrue to prevent them from accruing over a certain number of hours.

# Roll Over (Carry Over, Brought Forward)

A Use-It-or-Lose-It policy is not prohibited by state law.

A Use-It-or-Lose-It vacation policy implies that an employer doesn't have to pay employees for unused vacation leave at the end of the year. This way, an employee loses the remaining vacation days, unpaid. Also, an employer is not obligated to let employees roll over unused leave into the following year. Nevertheless, employees must be given adequate notice of the policy and enough time to use the vacation before the employer's cut-off date.



### Statutory Provisions Addressing Vacation Pay

Paid vacation time must be treated as wages.

Employers must compensate employees for earned vacation time. (149, 148 of the Massachusetts General Laws.)

# Payment of Accrued, Unused Vacation on Termination

An employer must pay employees all accrued but unused vacation at the end of the employment relationship.

If an employer chooses to provide vacation time, they must pay employees for earned, unused leave upon separation of employment, regardless of the reason. An employer can't impose a vacation leave policy in which an employee forfeits all or part of their accrued/vested vacation upon leaving the company.

#### **Payout**

Employers must treat paid vacation time as wages at the end of the employment relationship and can't avoid paying employees accrued vacation pay in any way.





### Sick Leave in Massachusetts

Federal law requires 12 weeks of unpaid sick leave. Additional Massachusetts state laws: Earned Sick Time and Paid Family and Medical Leave (PFML).

Federal Laws – Leave Quota

The federal Family and Medical Leave Act (FMLA) entitles qualified employees to take up to 12 weeks off for personal medical reasons, to care for a close family member suffering from a severe illness, or for maternity/paternity leave. The leave is job-protected.

Employees qualify for FMLA benefits if they:

- have been working for their employer for at least 12 months (at least 25 hours per week) or 1,250 hours in the previous year
- work in a location where at least 50 people are employed by the company (in a 75-mile radius)

Employers are free to propose additional sick leave benefits that are better than the minimum federal requirement.

Check out our article on FMLA to learn more.

Earned Sick Time in Massachusetts

1 hour of paid sick leave for every 30 hours worked.

Employers Who are Covered

Employers with 11 or more employees must offer paid sick leave.

For more information, please visit vacationtracker.io



Employers with fewer than 11 employees have to provide unpaid sick leave.

What Can Sick Time Be Used For?

Employees can use Earned Sick Time to:

- Care for themselves, their child, their spouse, their parent, or their spouse's
  parent because of a physical or mental illness, injury, or condition that requires
  home care, professional medical diagnosis or care, or preventive medical care
- Go to a routine medical appointment for themselves, their child, their spouse,
   their parent, or their spouse's parent
- Deal with the mental, physical or legal effects of domestic violence
- Travel to and from their appointments, pharmacies, or other related locations

### Eligible Employees

The majority of employees who work in Massachusetts have the right to Earned Sick Time. The Earned Sick Time Law applies to part-time, full-time, temporary, seasonal, and other employees.

Check out this flowchart to check the eligibility of your employees.

#### **Accrual Rate**

Employees working in Massachusetts are entitled to 1 hour of paid sick leave for every 30 hours worked. The maximum number of hours an employee can accrue per year is 40 hours.

### **Alternative Accrual Options**

If an employer prefers not to track sick leave accrual over a year, there is an alternative lump sum payment, that requires:

For more information, please visit vacationtracker.io

# **W**acation Tracker

- 8 hours per month for 5 months if an employee works 37.5 to 40 hours per month
- 5 hours per month for 8 months if an employee works 30 hours per month
- 4 hours per month for 10 months if an employee works 24 hours per month
- 4 hours per month for 9 months if an employee works 20 hours per month

#### Rollover Rules

Massachusetts law permits employees to roll over 40 hours of paid sick leave from one year to the following.

Employers may also front-load the entire 40 hours (as a lump sum) at the beginning of the year. In that case, employers don't have to let employees roll over hours of paid sick leave.

### Waiting period

As soon as an employee starts working for an employer, they begin accruing sick leave. Still, they have to wait until the 90th calendar day after they start working at a business.

### **Employer Notice Requirement**

Employers must post a notice of Massachusetts' sick leave laws in a conspicuous place.

Employers must also either give a copy of the notice (a hard copy or electronic copy) to each worker or include the employer's sick time policy in any handbook or manual.

### **Employee Notice Requirements**

Employees may need to tell their employer before they use sick time, except in an emergency. An employer is allowed to ask for up to 7 days' notice for scheduled appointments. For other kinds of sick time, employees just have to give "reasonable" notice.

For more information, please visit vacationtracker.io



### Written Sick Leave Proof (Documentation)

Employers can ask for a doctor's note or other documentation only in limited circumstances. For example, they can ask for a doctor's note when an employee misses more than 3 consecutive workdays.

Employers are not allowed to ask for information about illness or details of domestic violence.

Workers may need to fill out a form stating that they are using sick time for a covered purpose.

### Paid Family and Medical Leave (PFML) in Massachusetts

In addition to Earned Sick Time, paid leave benefits from the Massachusetts Paid Family and Medical Leave (PFML) came into effect on January 1, 2021.

Paid Family and Medical Leave is a benefit program for Massachusetts employees offered by the Commonwealth. The majority of employees who work in Massachusetts have the right to PFML: W2, 1099-MISC, full-time, part-time, self-employed, and seasonal.

Employees are eligible for PFML benefits if they need to:

- Manage their own serious illnesses
- Bond with a new child in the family
- Care for a family member with a serious health condition
- Manage affairs while a family member is on active duty in the military

Employees can take 12 weeks of paid family leave and 20 weeks of paid medical leave to manage their own health conditions. Employees can collect combined family and medical leave benefits for up to 26 weeks per year.

Employees using the leave to care for a military family member are entitled to 26 weeks of leave.



### Features of State PFML Program

Eligibility Requirement (Wages or Tenure in One-Year Base Period): \$5,700 and 30x benefit amount

Rate of Payroll Deduction: 0.68% (0.56% medical + 0.12% family)

Cap on Income Subject to Payroll Deduction: None

Who pays the premium? Employer: 0.336% (60% of medical + 0% of family), Employee: 0.344% (40% of medical + 100% of family)

Wage Replacement Rate: 80% of AWW up to 0.5x SAWW + 50% of AWW >0.5x SAWW

The maximum weekly benefit is \$1,084.31 (0.64x SAWW).

AWW stands for average weekly wage for the leave taker's base period.

SAWW stands for statewide average weekly wage.

Job Protection: Yes

Effective January 1, 2023, the contribution rate on eligible employee wages will be reduced to 0.63%.

#### **Payout**

Massachusetts's PFML law is funded through employer and employee contributions.



# Maternity, Paternity, FMLA in Massachusetts

Federal Law

12 weeks of unpaid maternity/paternity leave is provided by FMLA.

The Family and Medical Leave Act (FMLA) is a federal law that mandates employers to provide at least 12 weeks of unpaid family leave following the birth or adoption of a child. Unless otherwise authorized by the employer, an employee must take this leave continuously. For more information about FMLA benefits, look above under the section *Sick Leave in Massachusetts:*Federal Laws – Leave Quota.

The Pregnancy Discrimination Act (PDA) is yet another federal law that protects pregnant women. According to the PDA, discrimination against pregnant people is prohibited in all areas of employment: hiring, firing, pay, job assignments, promotions, fringe benefits, training, leave, and health insurance.

Additional State Laws in Massachusetts

In addition to the Family and Medical Leave Act (FMLA) and the Pregnancy
Discrimination Act, Massachusetts has the following laws regarding Maternity and
Paternity Leave:

Paid Family and Medical Leave (PFML) in Massachusetts covers also the birth or adoption of a child. Massachusetts PFML offers 12 weeks to bond with a child, regardless of the parents' gender. The medical portion of parental leave is determined by a doctor. The bonding portion of the leave is 12 weeks, but combined with the medical portion, it may be up to 20. For more information, look above under the section *Paid Family and Medical Leave (PFML) in Massachusetts*.

# **Wacation Tracker**

The Massachusetts Parental Leave Act (PLA) applies to all employers with 6 or more employees. It requires employers to provide both women and men with up to 8 weeks of unpaid parental leave for the following purposes:

- giving birth or
- for the placement of a child under the age of 18 (or under the age of 23 if the child is mentally or physically disabled) for adoption.

Employees are eligible for leave if they finished the probation time of no more than three months or if an employee works full-time for at least three consecutive months.

Employees are required to provide at least two weeks' notice before leave.

If both parents work for the same company, the employer may allow a total sum of 8 weeks for both parents. Not for each parent. Leave may be with or without pay "at the discretion of the employer."

\* The PFML Massachusetts law is available for both maternity and paternity leave, and replaces the former Massachusetts PLA (Parental Leave Act) that provided eight weeks of unpaid parental leave to employees. In limited circumstances, PLA still applies; however, PFML is the overriding protection because it offers both job protection and benefit payment/income replacement.

#### **Payout**

Massachusetts's PFML law is funded through employer and employee contributions.

Massachusetts Small Necessities Law requires employers that have 50+ employees to allow their employees to be free to leave for 24 hours of unpaid leave every 12 months for:

- a child's school-related activities
- a child's doctor or dentist appointment

# **Wacation Tracker**

 to accompany an elderly relative to doctor or dentist appointment or other appointment related to the elder's care.

### Bereavement Leave in Massachusetts (Funeral Leave)

Employers in Massachusetts aren't required to give bereavement leave.

Bereavement leave is taken by an employee in the event of the death of a close relative.

No federal or Massachusetts law requires an employer to provide employees with paid or unpaid bereavement leave or any time off to attend an immediate family member's funeral. An employer can decide to provide bereavement leave for employees; in that case, the employer may be required to follow a bereavement policy they have in place.

#### **Payout**

Bereavement leave in Massachusetts is unpaid.

# Jury Duty Leave in Massachusetts

All employers must provide an employee with 3 days of paid, job-protected leave. After that, the state pays.

In Massachusetts, employers are not only required to give employees leave for jury duty, but they are also required to pay normal wages for the first 3 days spent at jury selection or jury duty. This is a rare guarantee, as most states only require that employees be provided with unpaid leave for serving on a jury.



Eligible employees are entitled to regular pay for the first three days of jury duty, followed by a \$50 reimbursement from the state. Eligible employees are all jurors regularly employed; this includes full-time, part-time, temporary, and even some casual employees.

Employees have to provide reasonable notice (a copy of the jury summons) as evidence of requirements regarding their jury service.

An employer may not fire, threaten, penalize, or otherwise coerce employees because they receive or respond to a summons, serve as jurors, or attend court for prospective juror service. Employers may not impose mandatory work assignments on any employee or interfere with the employee's availability, effectiveness, or peace of mind during jury service performance.

#### **Payout**

**Employer pays** 

The first 3 days of the trial (regular wages).

State pays

Starting on the 4th day of service (\$50 a day).

# Military Leave in Massachusetts

All employers in the U.S. must comply with USERRA. Employees who are veterans have the right to take time off to celebrate Veterans Day and Memorial Day.



#### Federal Law

The Uniformed Services Employment and Reemployment Rights Act (USERRA) is a federal law, that applies to all employers in the U.S. USERRA protects Army and Air National Guard members, provides reinstatement rights, protection from discrimination, and unlimited leave for active duty.

#### Massachusetts State Law

In addition to the federal law USERRA, Massachusetts law prohibits discrimination against members of the United States armed forces, reserves, National Guard, commissioned corps of the public health service, and any other group of people designated by the president in a time of war or emergency.

Employers with 50+ employees must provide job-protected paid leave to veterans participating in Veterans Day activities. Employers with fewer than 50 employees may provide leave, paid or unpaid, at the employer's discretion. Employees are required to give reasonable notice.

#### **Payout**

Military leave in Massachusetts is unpaid. Veterans' leave for Veterans Day activities might be paid, if an employer has more than 50 employees.

### Voting Leave in Massachusetts

Employers in certain industries must provide employees with unpaid time off to vote.

All employers in the manufacturing, mechanical, or mercantile industries must allow eligible employees to take unpaid leave to vote. There are no laws requiring employers outside of these industries to give their employees time to vote.

# **Macation Tracker**

An employee may request to leave work during the first two hours after the opening of the polls in the voting precinct, ward, or town where the employee is entitled to vote.

Advance notice is required; an employee must apply for a leave of absence (no time specified).

#### **Payout**

Voting leave is unpaid.