

MASSACHUSETTS

MA 2026 PFML Benefit to Increase, Contribution Rate Is Unchanged

The Massachusetts paid family and medical leave (PFML) [contribution rates](#) will remain at their 2025 levels for 2026, but the maximum employee [benefit](#) will increase.

Contribution Rate

Employers are responsible for sending PFML contributions to the Massachusetts Department of Family and Medical Leave on behalf of their covered individuals. To do so, employers must withhold PFML contributions from employees' paychecks, and, if they have 25 or more covered individuals in their workforce, send an employer contribution as well. Employers are free to cover the employee contribution on their employees' behalf.

Employers with 25 or More Covered Individuals

In calendar year 2026, employers with 25 or more covered individuals must send the department a contribution of **0.88%** of covered employees' [eligible wages](#) up to the [Social Security taxable maximum](#). This is the same contribution rate as 2025.

The contribution is apportioned between family leave and medical leave, with 0.7% going to medical leave and the remaining 0.18% going to family leave.

Employers with 25 or more employees may withhold the following amounts from covered workers' wages:

- Up to 40% of the medical leave contribution (0.28% of an employee's wages); and
- Up to 100% of the family leave contribution (0.18% of an employee's wages).

Employers are responsible for contributing the remaining 60% of the medical contribution (0.42% of wages).

The state maintains [charts](#) that further explain employer contribution obligations.

Employers With Fewer Than 25 Covered Individuals

In 2026 as in 2025, employers with fewer than 25 covered individuals must send an effective contribution rate of 0.46% of eligible wages (0.28% for medical leave

Provided to you by **Employco USA, Inc.**

Highlights

2026 Contribution

In calendar year 2026, the contribution rate for PFML will remain at 0.88% of eligible wages for employers with 25 or more covered individuals.

2026 Benefit

In calendar year 2026, the maximum employee benefit for PFML will rise to \$1,230.39 per week.

The 2026 contribution rate for larger employers will remain at 0.88% of employee wages.

MASSACHUSETTS

LEGAL UPDATE

plus 0.18% for family leave), which may come completely from employee withholding. The contribution rate is lower because small employers are not required to pay the employer's share of the medical contribution.

Benefit Rate

Beginning Jan. 1, 2026, the maximum weekly PFML benefit for covered employees will be \$1,230.39, up from \$1,170.64 in 2025. The rate is based on the state's average weekly wage.