

First Church in Cambridge, Congregational, UCC
11 Garden Street
Cambridge, MA, 02138
Federal EIN: 04-2104074

Employer Notice to Self-Employed Individual

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

Under the Massachusetts Family and Medical Leave Law, M.G.L. c. 175M, a covered business entity is a business or trade that contracts with self-employed individuals for services and was required to report the payment to such individuals on IRS Form 1099-MISC for more than 50% of its workforce during the prior calendar year. 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.

- ✓ This employer is **not** a covered business entity under the law. You may still choose to become a covered individual under the Family and Medical Leave law. If you choose to do so, you will be responsible for paying 100% of your own contribution as outlined below.

For more detailed information, please consult the Department's website: www.mass.gov/DFML

Self-Employed Individuals may choose to become Covered Individuals

- As a self-employed individual you may elect to become a covered individual under the Family and Medical Leave law. This election shall be for an initial period of not less than three years, and you will not be eligible for benefit payments until you have paid the required contributions for at least two out of four completed calendar quarters.
- To elect coverage, a self-employed individual must file a Self-Employed Notice of Election with the DFML and thereafter register, file, and begin making contributions to the DFML Family and Employment Security Trust Fund through MassTaxConnect.
- A self-employed individual who elects coverage will be responsible for the full contribution amount, based on that individual's income from self-employment. If a self-employed individual elects coverage and fails to remit contributions owed for at least three years, the self-employed individual may be disqualified from electing coverage thereafter.

Explanation of Benefits

- **Beginning January 1, 2021,**
 - Covered individuals may be entitled to up to 12 weeks of paid family income replacement 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;
 - Covered individuals may be entitled to up to 20 weeks of paid medical income replacement in a benefit year if they have a serious health condition that incapacitates them from work.

- Covered individuals may be entitled to up to 26 weeks of paid family income replacement 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,**
 - Covered individuals may be entitled to up to 12 weeks of paid family income replacement in a benefit year to care for a family member with a serious health condition.

Covered individuals may be eligible for up to 26 total weeks, in the aggregate, of paid family and medical income replacement in a single benefit year. The weekly benefit amount will be based on the self-employed individual's reported earnings, with a maximum benefit of \$850 per week.

Contributions to the Department of Family and Medical Leave's Employment Security Trust Fund

On July 1, 2019, contributions to the Department of Family and Medical Leave (DFML) Employment Security Trust Fund will begin. Self-employed individuals will be responsible for sending contributions to the DFML. Currently, the total contribution amount is 0.63% of earnings. Of that 0.63% total contribution amount, there is a split: 17.5% is a family leave contribution and 82.5% is a medical leave contribution.

How to File a Claim

- Covered individuals must file claims for paid family and medical income replacement with the DFML using the Department's forms. Forms and claim instructions will be available on the Department's website <http://www.mass.gov/DFML> before January 2021, when benefits first become available.
- Contractors are required to provide at least 30 days' notice to the employer of the anticipated starting date of any leave, the anticipated length of the leave and the expected date of return. A 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.

Department of Family and Medical Leave Contact Information

The Massachusetts Department of Family and Medical Leave

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19 Staniford Street, 1st Floor
Boston, MA 02114

(617) 626-6565
www.mass.gov/DFML