



Do You Need To Pay Employer Share of PFML Contributions?

Does your workforce include any Massachusetts 1099-MISC contractors?

YES

Is at least 50% of your workforce (W2+1099-MISC) made up of MA 1099-MISC contractors?

NO

Does your workforce have 25 or more W2 employees?

YES

You Must Pay Employer share

NO

You Aren't Required To Pay Employer share

YES

Does your workforce include 25 or more W2 + 1099-MISC?

YES

You Must Pay Employer share

NO

You Aren't Required To Pay Employer share

NO

Does your workforce have 25 or more W2 employees?

YES

You Must Pay Employer share

NO

You Aren't Required To Pay Employer share

In All Scenarios:
You MUST remit contributions on behalf of all Covered Individuals (W2 and 1099-MISC).