
PAYROLL & HR FAQ'S



With S&S Payroll
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S&S Payroll Services

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Q: I have a part time employee who is pregnant and wants to have the PFML (Paid Family and Medical Leave). How does this work? Do I enroll her or does she apply?

Your employee needs to enroll on her own. The application link for PFML is: [Choose an account type \(mass.gov\)](#). She should choose “[I am applying for paid leave benefits](#)”

You as the employer should create an account as well, so you can monitor the applications and review them. As the employer you will choose “I am a leave administrator and manage claims for my organization.” Additional info for creating your employer account is available at: [Creating an employer account to review Paid Family and Medical Leave \(PFML\) applications | Mass.gov](#)

Every payroll you are charged a certain assigned percentage for unemployment on the first \$15,000 (MA) in gross wages that each employee earns in a year.

Each payroll you pay into your MA unemployment account as part of your employer taxes.

If an employee is granted unemployment, then the payments come out of the monies in your MA Unemployment account. You don't immediately pay additional taxes.

Each year, the MA DUA calculates what your balance should be in your account. If your account is low due to terminated staff collecting, then expect the percentage that you pay the next year to rise. If your account is high, then the rate usually stays the same or close to the same for the next year.

EXAMPLE: If you have a 2.5% SUTA rate for the year, that means your practice is paying \$375 (2.5% x \$15,000) for the year per employee for MA SUTA. If an employee is approved for unemployment and your account goes low, then MA may raise your rate. Assuming your rate increases to 3.5% for the next year, then your practice will pay a maximum of \$525 (3.5% x \$15,000) for the year per employee.
