

## MEASURING THE BENEFIT YEAR UNDER THE MA PFMLA

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1. Rocky requests his first MA PFML leave on October 15, 2021.

**Q: When does his leave year begin?**

A: \_\_\_\_\_

**Q: When does his leave year end?**

A: \_\_\_\_\_

2. Rocky takes:

- 14 weeks of medical leave, from 10/15/21 – 1/14/22.
- 12 weeks of family leave, from 05/06/22 – 06/22/22.

Rocky then requests 3 more weeks of medical leave, to begin on 09/15/22.

**Q: Is Rocky eligible for the additional 3-week medical leave?**

A: \_\_\_\_\_

3. Rocky then requests 10 weeks of family leave, effective 11/14/22.

**Q: Is Rocky entitled to this time?**

A: \_\_\_\_\_

4. If so...

**Q: When would this new leave year begin?**

A: \_\_\_\_\_

**Q: When would this new year leave end?**

A: \_\_\_\_\_

2021

January						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

July						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

November						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

December						
Su	M	Tu	W	Th	F	Sa
				1	2	3
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Holidays & Observances

- Jan 01 New Year's Day
- Jan 18 Martin Luther King Day
- Feb 12 Chinese New Year
- Feb 12 Lincoln's Birthday
- Feb 14 Valentine's Day
- Feb 15 President's Day
- Feb 17 Ash Wednesday
- Mar 14 Daylight Saving (begin)
- Mar 17 St. Patrick's Day
- Mar 20 Vernal equinox
- Mar 28 Passover
- Apr 01 April Fool's Day
- Apr 04 Easter
- Apr 13 Ramadan begins
- Apr 21 Admin Assistants Day
- May 09 Mother's Day
- May 23 Pentecost
- May 31 Memorial Day
- Jun 14 Flag Day
- Jun 20 Father's Day
- Jun 21 June Solstice
- Jul 04 Independence Day
- Sep 06 Labor Day
- Sep 07 Rosh Hashanah
- Sep 22 Autumnal equinox
- Oct 11 Columbus Day
- Oct 31 Halloween
- Nov 07 Daylight Saving (end)
- Nov 11 Veterans Day
- Nov 25 Thanksgiving
- Nov 28 Hanukkah begins
- Dec 21 December Solstice
- Dec 25 Christmas Day
- Dec 26 Kwanzaa begins
- Dec 31 New Year's Eve

2021 Calendar with Holidays by Vertex42.com
<https://www.vertex42.com/calendars/2021.html>
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2022

January						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May						
Su	M	Tu	W	Th	F	Sa
						1
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

July						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October						
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					1	2
3	4	5	6	7	8	9
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24	25	26	27	28	29	30
31						

November						
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			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
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- Mar 20 Vernal equinox
- Apr 01 April Fool's Day
- Apr 03 Ramadan begins
- Apr 16 Passover
- Apr 17 Easter
- Apr 27 Admin Assistants Day
- May 08 Mother's Day
- May 30 Memorial Day
- Jun 05 Pentecost
- Jun 14 Flag Day
- Jun 19 Father's Day
- Jun 21 June Solstice
- Jul 04 Independence Day
- Sep 05 Labor Day
- Sep 23 Autumnal equinox
- Sep 26 Rosh Hashanah
- Oct 10 Columbus Day
- Oct 31 Halloween
- Nov 06 Daylight Saving (end)
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## CONTRIBUTION RATE SPLIT FOR EMPLOYERS WITH 25 OR MORE EMPLOYEES

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Use \$57,000 as sample salary

1. Calculate total contribution (0.63%, or 0.0063): \_\_\_\_\_

### MEDICAL LEAVE CONTRIBUTION

2. Calculate overall medical leave contribution (0.52% payroll, or 0.0052): \_\_\_\_\_
  - a) Calculate employer's share of medical leave contribution (60% of #2, or 0.6 of #2)  
\_\_\_\_\_
  - b) Calculate employee's share of medical leave contribution (40% of #2, or 0.4 of #2)  
\_\_\_\_\_

*To check your work:*

***EMPLOYER'S SHARE + EMPLOYEE'S SHARE = TOTAL MEDICAL LEAVE CONTRIBUTION***

*(2a answer) + (2b answer) = (2 answer)*

### FAMILY LEAVE CONTRIBUTION

3. Calculate overall family leave contribution (0.11% payroll, or 0.0011): \_\_\_\_\_
  - a) Calculate employer's share of family leave contribution (0% of #3, or 0 of #3)  
\_\_\_\_\_
  - b) Calculate employee's share of family leave contribution (100% of #3, or 1 of #3)  
\_\_\_\_\_

*To check your work:*

***EMPLOYER'S SHARE + EMPLOYEE'S SHARE = TOTAL FAMILY LEAVE CONTRIBUTION***

*(3a answer) + (3b answer) = (3 answer)*

***To check your overall answer:***

***TOTAL CONTRIBUTION FOR BOTH MEDICAL AND FAMILY LEAVE***

***(MEDICAL LEAVE) + (FAMILY LEAVE) = (TOTAL CONTRIBUTION)***

## CONTRIBUTION RATE SPLIT FOR EMPLOYERS WITH FEWER THAN 25 EMPLOYEES

Use \$57,000 as sample salary

1. Calculate total contribution (0.63%, or 0.0063): \_\_\_\_\_

### **MEDICAL LEAVE CONTRIBUTION**

2. Calculate overall medical leave contribution (0.52% payroll, or 0.0052): \_\_\_\_\_
  - a) Calculate employer's share of medical leave contribution (0% of #2, or 0 of #2)  
\_\_\_\_\_
  - b) Calculate employee's share of medical leave contribution (40% of #2, or 0.4 of #2)  
\_\_\_\_\_

*Remember:*

*Up to 40% of the medical leave contribution can be deducted from employee wages. Employers don't have to contribute the remaining 60% when there are fewer than 25 employees.*

### **FAMILY LEAVE CONTRIBUTION**

3. Calculate overall family leave contribution (0.11% payroll, or 0.0011): \_\_\_\_\_
  - a) Calculate employer's share of family leave contribution (0% of #3, or 0 of #3)  
\_\_\_\_\_
  - b) Calculate employee's share of family leave contribution (100% of #3, or 1 of #3)  
\_\_\_\_\_

*To check your work:*

***EMPLOYER'S SHARE + EMPLOYEE'S SHARE = TOTAL FAMILY LEAVE CONTRIBUTION***

*(6a answer) + (6b answer) = (6 answer)*

*To check your overall answer:*

***TOTAL CONTRIBUTION FOR BOTH MEDICAL AND FAMILY LEAVE***

***(MEDICAL LEAVE) + (FAMILY LEAVE) = (TOTAL CONTRIBUTION)***

## CONTRIBUTION RATE SPLIT HYPOTHETICAL

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Assume Company X has a yearly payroll of \$13.5 million and 460 employees. Assume further that all employees earn less than the social security base limit (\$132,900 for 2019).

Preliminary step: Determine which contribution rate split to utilize, based on the number of employees at Company X.

1. Calculate total contribution (0.63% payroll, or 0.0063): \_\_\_\_\_

### MEDICAL LEAVE CONTRIBUTION

2. Calculate overall medical leave contribution (0.52% payroll, or 0.0052): \_\_\_\_\_
  - a) Calculate employer's share of medical leave contribution (60% of #2, or 0.6 of #2)  
\_\_\_\_\_
  - b) Calculate employee's share of medical leave contribution (40% of #2, or 0.4 of #2)  
\_\_\_\_\_

*To check your work:*

**EMPLOYER'S SHARE + EMPLOYEE'S SHARE = TOTAL MEDICAL LEAVE CONTRIBUTION**

*(2a answer) + (2b answer) = (2 answer)*

### FAMILY LEAVE CONTRIBUTION

3. Calculate overall family leave contribution (0.11% payroll, or 0.0011): \_\_\_\_\_
  - a) Calculate employer's share of family leave contribution (0% of #3, or 0 of #3)  
\_\_\_\_\_
  - b) Calculate employee's share of family leave contribution (100% of #3, or 1 of #3)  
\_\_\_\_\_

*To check your work:*

**EMPLOYER'S SHARE + EMPLOYEE'S SHARE = TOTAL FAMILY LEAVE CONTRIBUTION**

*(3a answer) + (3b answer) = (3 answer)*

**To check your overall answer:**

**TOTAL CONTRIBUTION FOR BOTH MEDICAL AND FAMILY LEAVE**

**(MEDICAL LEAVE) + (FAMILY LEAVE) = (TOTAL CONTRIBUTION)**



## ADDITIONAL EXAMPLE (ANSWER)

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Assume Company X has a yearly payroll of \$9,741,000 and 144 employees.

Assume further that all employees earn less than the social security base limit (\$132,900 for 2019).

Preliminary step: first determine which contribution rate split to utilize, based on the number of employees at company x.

- Answer: Use contribution rate split for employers with more than 25 employees, since the company has 144 employees.

### Total Contribution = 0.63% PAYROLL

Step 1: Convert 0.63% to decimal

- Answer:  $0.63\% = 0.0063$

Step 2: Multiply payroll by percentage

- Answer:  $\$9,741,000 \times 0.0063 = \$61,368.30$

### Medical Leave Contribution = 0.52% payroll

Step 1: Convert 0.52% to decimal

- Answer:  $0.52\% = 0.0052$

Step 2: Multiply payroll by percentage

- Answer:  $\$9,741,000 \times 0.0052 = \$50,653.20$

**Note: This 0.52% of payroll breaks down into Employer's Share (60%) and Employee's Share (40%) to equal the total 0.52% of the payroll.**

#### 1. EMPLOYER'S SHARE = 60%

Step 1: Convert 60% to decimal

- Answer  $60\% = 0.6$

Step 2: Multiply total medical leave contribution (\$50,653.20) by percentage (60%)

- Answer =  $\$50,653.20 \times 0.6 = \$30,391.92$

To put into perspective,

To find how much the employer pays for each employee:

- Answer =  $\$30,391.92 / 144 \text{ employees} = \$211.055$  (employer pays per employee)

2. EMPLOYEE'S SHARE = 40%

Step 1: Convert 40% to decimal

- Answer 40% = 0.4

Step 2: Multiply total medical leave contribution (\$50,653.20) by percentage (40%)

- Answer  $\$50,653.20 \times 0.4 = \$20,261.28$

Final step: check your work.

$$\begin{array}{rclcl} \text{EMPLOYER'S SHARE} & + & \text{EMPLOYEE'S SHARE} & = & \text{TOTAL MEDICAL LEAVE} \\ \text{CONTRIBUTION} & & & & \\ (\$30,391.92) & + & (\$20,261.28) & = & \$50,653.20 \end{array}$$

**Family Leave Contribution = 0.11% payroll**

Step 1: Convert 0.11% to decimal

- Answer: 0.11% = 0.0011

Step 2: Multiply payroll by percentage

- Answer  $\$9,741,000 \times 0.0011 = \$10,715.10$

1. EMPLOYER'S SHARE = 0%

Step 1: Convert 0% to decimal

- Answer 0% = 0

Step 2: Multiply total family leave contribution (\$10,715.10) by percentage (0%)

- Answer  $\$10,715.10 \times 0 = \$0$

2. EMPLOYEE'S SHARE = 100%

Step 1: Convert 100% to decimal

- Answer  $100\% = 1$

Step 2: Multiply total family leave contribution (\$10,715.10) by percentage (100%)

- Answer  $\$10,715.10 \times 1 = \$10,715.10$

To put into perspective,

To find the amount each employee contributes individually:

- Answer =  $\$10,715.10 / 144 \text{ employees} = \$74.410$  (each employee contributes individually)

Final step: check your work.

Employer's share + employee's share = **total family leave contribution.**

$$(\$0) + (\$10,715.10) = \$10,715.10$$

**TOTAL CONTRIBUTION FOR BOTH MEDICAL AND FAMILY LEAVE**

$$(\$50,653.20) + (\$10,715.10) = (\$61,368.30)$$