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TaxScriptions

“A Prescription For Tax Relief”



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New Labor Law Effective July 1 for Companies with Employees in MA.

If you have employees that work in MA whether you have a company location in MA or whether the employee is a resident of MA, you could be subject to this new Labor Law effective July 1, 2015.

Massachusetts voters passed a referendum last November that puts in place a new Sick Pay Law that impacts all MA employers and employees. This law becomes effective July 1, 2015. **Employers need to be informed and prepared for the start of this law.**

Final regulations will be issued on June 19, 2015.

This law will require employers to provide a minimum of 1 hour of approved sick time leave for every 30 hours of work up to a maximum of 40 hours per year.

There are many items employers need to be prepared for that include:

- What employers are subject to the law?
- Does employee count matter?
- What if the employee works in other states as well as MA?
- How is the sick time accrued?
- Does it have to be paid time?
- Can employers who have an all-inclusive PTO plan use that to satisfy this law?

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These items and more are addressed in the (click on the following link) "**Important Employer Summary**" which Connect-Pay Payroll Services has granted Rosen & Associates, LLP permission to use. (Please note: The summary is not all inclusive but provides information that would have an impact on a majority of our clients.)

The Massachusetts Attorney General Maura Healy has approved a transition year "safe harbor" period for employers with an existing PTO or Sick plan in place as of May 1, 2015.

This Safe Harbor period extends the deadline to comply with this new law to January 1, 2016 for qualifying employers.

Conditions to be eligible for the "safe harbor" extension.

1. The existing policy must provide the employees the right to use at least 30 hours of sick time or paid time off during the calendar year 2015.
2. To remain in compliance, employers must provide paid time off, including sick time, used by an employee from July 1, 2015 to December 31, 2015 as "job protected leave" subject to the Law's "non-retaliation" and "non-interference" provisions.
3. On or before January 1, 2016, all employers operating under this safe harbor provision must adjust their paid time off policy to fully conform with the earned sick time law.

For all employers that did not have an existing PTO or sick Time policy in place as of May 1, 2015, the implementation date of July 1, 2015 remains the start of the required implementation.

Employees not covered under your existing PTO plan must start accruing sick time as of July 1, 2015.

For more information you can go to the Massachusetts Attorney General's website (click on the following link): **MA Attorney General - Earned Sick Time** Also on the webpage under regulations (on the right side) is the Small Business Impact Statement 940 CMR 33.00 as well as the Future Listening Sessions and Public Hearings for the MA sick pay leave law under the AGO Public Hearings Tab.

Please contact your payroll service company regarding any questions you may have about the new labor law for companies with MA employees.



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