

## Effective Rates: 2026

*For employers with 25 or more employees*

| Family Leave Contribution | Medical Leave Contribution | Total Contribution Amount |
|---------------------------|----------------------------|---------------------------|
| <b>.18%</b>               | <b>.70%</b>                | <b>.88%</b>               |

Employers are responsible for sending contributions to the DFML for all employees. In 2026, the total contribution amount is 00.88% of wages.

Under the law, employers are responsible for a minimum of 60% of the medical leave contribution (.42% of wages) but are permitted to deduct from employees' wages up to 40% of the medical leave contribution (.28% of wages) and up to 100% of the family leave contribution (.18% of wages).

| Medical Leave | Total Required Contribution: .70% |                   |  |
|---------------|-----------------------------------|-------------------|--|
|               | Smith College<br>(Employer Name)  | will contribute   | <b>100 %</b> of the medical leave contribution |
|               |                                   | and the remaining | <b>0 %</b> will be deducted from your earnings |

| Family Leave | Total Required Contribution: .18% |                   |  |
|--------------|-----------------------------------|-------------------|--|
|              | Smith College<br>(Employer Name)  | will contribute   | <b>100 %</b> of the family leave contribution  |
|              |                                   | and the remaining | <b>0 %</b> will be deducted from your earnings |