

Effective Rates: 2026

For employers with 25 or more employees

Family Leave Contribution	Medical Leave Contribution	Total Contribution Amount
.18%	.70%	.88%

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 (Employer Name)	will contribute	100 % of the medical leave contribution
		and the remaining	0 % will be deducted from your earnings

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