

Rates (tax contributions)

Business with 25 or More Covered Workers: 0.75 percent total

• Category	• Total Contribution	• Maximum Division of Total Contribution	• Net Percentage of Wages
Medical Leave	0.62 percent	Business: 60 percent of 0.62	0.372 percent
		Individual: 40 percent of 0.62	0.248 percent
Family Leave	0.13 percent	Business: 0 percent of 0.13	0.00 percent
		Individual: 100 percent of 0.13	0.13 percent

Business with Fewer Than 25 Covered Workers: 0.378 percent total

Category	Total Contribution	Maximum Division of Total Contribution	Net Percentage of Wages
Medical Leave	0.62 percent	Business: 0 percent of 0.62	0.00 percent
		Individual: 40 percent of 0.62	0.248 percent
Family Leave	0.13 percent	Business: 0 percent of 0.13	0.00 percent
		Individual: 100 percent of 0.13	0.13 percent

Self-employed individuals who choose to participate in the PFML program have to pay the full 0.75 percent themselves.