PKS CERTIFIED PUBLIC ACCOUNTANTS & INVESTMENT ADVISORS

CLIENT ALERT
OCTOBER 2026

MARYLAND FAMLI

Employer Setup Checklist & Key Deadlines

ACTION NEEDED NOW: Employers with at least one employee localized in Maryland must register. Registration is open now.

Maryland's Family and Medical Leave Insurance program will provide eligible employees with paid, job-protected leave beginning in January 2028. Use this timeline to prepare payroll, reporting, notices and plan decisions.

KEY EMPLOYER DATES

DATE	WHAT EMPLOYERS NEED TO DO
NOW	Register at paidleave.maryland.gov. An Authorized Officer must complete registration. Gather the EIN, legal name, NAICS code, business and mailing addresses, and Resident Agent information.
NOV. 15, 2026	Deadline to submit a Declaration of Intent if the employer intends to apply for a private plan for 2027.
ONE PAY PERIOD BEFORE DEDUCTIONS	If collecting employee contributions, provide the required notice before payroll deductions begin.
JAN. 1, 2027	Begin withholding FAMLI contributions, if applicable. The 2027 State Plan total rate is 0.9%; employers may withhold up to 0.45% from employees.
QUARTER ENDING MAR. 31, 2027	The first quarterly wage and hour report and first State Plan contribution payment are officially due 4/30/27.
JULY 2027	Begin required employee notices six months before benefits become available.
JAN. 2028	FAMLI benefits become available to eligible employees.

PREPARE YOUR BUSINESS

Plan & Payroll

- Choose the State Plan or evaluate a private plan (through your insurance company).
- Coordinate payroll and administrative changes.
- Budget for contributions and decide whether to cover any employee share.

Policies & Communications

- Review PTO, parental leave, disability and handbook policies.
- Plan for electronic quarterly wage-and-hour reporting.
- Sign up for state updates and sample notices.

SMALL EMPLOYER NOTE: Employers with fewer than 15 total employees have the same registration and reporting requirements, but are not responsible for an employer share under the State Plan. They may withhold the employee share.

Official guidance: paidleave.maryland.gov | Employer registration guide

General information only; not legal, tax or benefits advice. Requirements may change. Consult official Maryland guidance and your professional advisors. Current as of October 14, 2026.