**§850-M. Tax treatment**

**1. Federal tax.**  If the federal Internal Revenue Service determines that family leave benefits or medical leave benefits under this subchapter are subject to federal income tax, the department shall advise an individual filing a new claim for family leave benefits or medical leave benefits, at the time the individual files the claim, that:

A. The federal Internal Revenue Service has determined that benefits are subject to federal income tax; [PL 2023, c. 412, Pt. AAA, §7 (NEW).]

B. Requirements exist pertaining to estimated tax payments; [PL 2023, c. 412, Pt. AAA, §7 (NEW).]

C. The individual may elect to have federal income tax deducted and withheld from the individual's payment of benefits in the amount specified in the United States Internal Revenue Code of 1986; and [PL 2023, c. 412, Pt. AAA, §7 (NEW).]

D. The individual is permitted to change a previously elected withholding status. [PL 2023, c. 412, Pt. AAA, §7 (NEW).]

[PL 2023, c. 412, Pt. AAA, §7 (NEW).]

**2. Conformity to Internal Revenue Service procedures.**  The department shall follow all procedures specified by the federal Internal Revenue Service pertaining to the deducting and withholding of income tax.

[PL 2023, c. 412, Pt. AAA, §7 (NEW).]

**3. Rules.**  The department, in consultation with the Department of Administrative and Financial Services, Bureau of Revenue Services, shall adopt rules regarding federal and state tax treatment and related procedures regarding family leave benefits and medical leave benefits and the sharing of necessary information between the department and the Bureau of Revenue Services.

[PL 2023, c. 412, Pt. AAA, §7 (NEW).]

SECTION HISTORY

PL 2023, c. 412, Pt. AAA, §7 (NEW).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Legislature and is current through October 15, 2024
 . The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.