

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Kenneth I. Gordon

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to professional employer organizations.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>	<i>1/8/2025</i>

HOUSE No.

[Pin Slip]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act relative to professional employer organizations.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 149 of the General Laws, as appearing in the 2022 Official Edition,
2 is hereby amended by inserting at the end thereof the following new section:-

3 Section 204. (a) A client and a registered PEO or PEO group shall each be deemed an
4 employer under the laws of this Commonwealth for purposes of sponsoring retirement and
5 welfare benefit plans for its Covered Employees.

6 (b) A fully-insured welfare benefit plan offered to the Covered Employees of a PEO or
7 PEO group shall be treated for purposes of state law as a single employer welfare benefit plan.

8 (c) For purposes of Massachusetts General Laws Chapter 176J, a PEO or PEO group
9 shall be considered the employer of Covered Employees and all such Covered Employees shall
10 be included in the Full-Time Equivalent count for purposes of a fully-insured health insurance
11 plan sponsored by a PEO or PEO group.