



GEOFFREY E. SNYDER  
COMMISSIONER

The Commonwealth of Massachusetts  
Department of Revenue  
Office of the Commissioner  
PO Box 9550  
Boston, MA 02114-9550

December 23, 2021

Mr. Steven T. James, House Clerk  
Office of the Clerk of the House  
State House, Room 145  
Boston, MA 02133

Mr. Michael D. Hurley, Senate Clerk  
Office of the Clerk of the Senate  
State House, Room 335  
Boston, MA 02133

The Honorable Josh S. Cutler, Chair  
Joint Committee on Labor and Workforce Development  
State House, Room 472  
Boston, MA 02133

The Honorable Patricia D. Jehlen, Chair  
Joint Committee on Labor and Workforce Development  
State House, Room 424  
Boston, MA 02133

Dear Clerks James and Hurley and Chairs Cutler and Jehlen,

The Massachusetts Department of Revenue (the Department) is required to report on the COVID-19 Massachusetts Emergency Sick Leave Program (ESL) as established in Chapter 16, Section 10 of the Acts of 2021. The report is due by January 1, 2022.

Due to the legislature extending the ESL program's application deadline from September 30, 2021 to April 1, 2022 in Chapter 55, Section 3 of the Acts of 2021, the Department will submit the final report by June 30, 2022. In the meantime, below please find information regarding ESL claims as of December 22, 2021:

Number of distinct taxpayers (i.e., employers) who have filed claims	3,865
Number of returns filed	14,499
Total amount of reimbursement requested	\$14,921,648.41
Amount of reimbursement processed and paid out	\$13,854,031.79
Number of payments processed and paid out	8,234

If you require further information please contact Nathalie Dailida, Legislative and External Affairs Director, Department of Revenue at 617-626-2175 or [dailidan@dor.state.ma.us](mailto:dailidan@dor.state.ma.us).

Sincerely,



Geoffrey E. Snyder  
Commissioner

Cc: Secretary Michael J. Heffernan, Executive Office for Administration and Finance