



GEOFFREY E. SNYDER
COMMISSIONER

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

December 30, 2022

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 (ESL) program as established in Chapter 16, Section 10 of the Acts of 2021. As initially enacted, the application deadline for the program was September 30, 2021. The Department's report was due by January 1, 2022.

Due to the extension of the program's application deadline to April 1, 2022 in Chapter 55, Section 3 of the Acts of 2021 and claims anticipated to be processed throughout the summer, the Department provided an updated report on June 30, 2022. Below please find updated information on the ESL program as of December 30, 2022.

Taxpayers filing	16,844
Number of Returns	87,412
Requested Reimbursement	\$158,821,760.12
Reimbursement Paid	\$158,913,060.18
Payments Returned by Taxpayers	\$86,712.99
Net Reimbursements	\$158,826,347.19
Number of Payments Processed	43,789

If you have any concerns or 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.

Sincerely,



Geoffrey E. Snyder
Commissioner

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