

## Income/Franchise:

### Massachusetts DOR Announces that Special Pandemic-Related Telecommuting Rule Expires September 13

*Tax Filing Season Frequently Asked Questions: Employees working remotely due to the COVID-19 pandemic*, Mass Dept. of Rev. (6/18/21). Following its adoption of an administrative rule on COVID-19 pandemic-related telecommuting and the sourcing of income for residents and nonresidents, including special rules for wages or other compensation paid to employees who are working remotely (working from home or a location other than their usual work location) due to the COVID-19 pandemic [see *State Tax Matters*, Issue 2021-10, for more details on this rule], the Massachusetts Department of Revenue (Department) recently announced that such rule is effective for the period beginning March 10, 2020 and “ending September 13, 2021.” In doing so, the Department reminds that these special provisions are in place to help “minimize disruption for employers and employees during the Massachusetts COVID-19 state of emergency.” Under the Department’s rule, nonresident employees who worked in Massachusetts prior to the Massachusetts COVID-19 state of emergency and who later telecommuted from locations outside Massachusetts due to a defined “pandemic-related circumstance,” generally must continue to source their wages earned from such subsequent employment to Massachusetts.

**URL:** <https://www.mass.gov/info-details/tax-filing-season-frequently-asked-questions#employees-working-remotely-due-to-the-covid-19-pandemic>

**URL:** [https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210312\\_4.html](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210312_4.html)

Note that Massachusetts recently rescinded its declaration of a state of emergency related to the COVID-19 pandemic effective June 15, 2021, and its special pandemic-related telecommuting rule had been scheduled to expire 90 days after the lifted emergency (*i.e.*, September 13). Please contact us with any questions.

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