**1099-MISC Acknowledgement Reversal**

Previously, you signed a Notice to 1099-MISC Contractors acknowledgement form which indicated that you were a covered individual of <EMPLOYER> for purposes of M.G.L. c. 175M. The Massachusetts Department of Family and Medical Leave has issued further guidance with respect to 1099-MISC employees performing duties as an independent contractor [www.mass.gov/info-details/whos-a-covered-individual-under-the-pfml-law](https://www.mass.gov/info-details/whos-a-covered-individual-under-the-pfml-law#counting-ma-1099-misc-contractors-as-covered-individuals-).

Upon review of this guidance, <EMPLOYER> determined that you are not a covered individual of <EMPLOYER> for purposes of MGL c. 175M. Accordingly, <EMPLOYER> does not need to remit contributions on your behalf to the Department of Family and Medical Leave. Additionally, you will not be entitled to benefits from the Massachusetts Department of Family and Medical Leave beginning in January 2021. You may, however, elect coverage under M.G.L. c. 175M by filing a notice of election in writing with the Department and making contributions to the Family and Employment Security Trust Fund. The specific filing and eligibility requirements can be found at [mass.gov/dfml](file:///C%3A%5CUsers%5Ceseery%5CDocuments%5CPFML%5Cmass.gov%5Cdfml).