

Pandemic Unemployment Assistance (PUA) Benefit Payment Q&A

On March 27, 2020, the President signed into law what is known as the CARES Act. This act created emergency relief to unemployed workers affected by COVID-19. Under this act the Federal Pandemic Unemployment Compensation (FPUC) program was formed, along with Pandemic Unemployment Assistance (PUA) and Pandemic Emergency Unemployment Compensation (PEUC).

On December 27, 2020, the President signed into law what is known as the “Continued Assistance for Unemployed Workers Act” or “Continued Assistance Act” which extended the Pandemic Unemployment Assistance (PUA), Pandemic Emergency Unemployment Compensation (PEUC), and the Federal Pandemic Unemployment Compensation (FPUC) program.

On March 11, 2021, the President signed into law the American Rescue Plan Act 2021 (ARPA 2021) that expands the duration of PUA and FPUC. It also extends the end date for these program to September 4, 2021.

Alaska has withdrawn from the FPUC program. The last payable week for the additional FPUC payment will be the week ending June 19, 2021.

Q: How do I find out if I’m eligible?

A: You have to first test to see if you are eligible for any other programs such as regular UI, PEUC, or EB. This generally requires that you first fill out a regular Unemployment Insurance (UI) application which can be done at <https://my.alaska.gov/>. These tests of eligibility will have to be completed at each quarter change. Examples of people likely to be eligible for PUA are those who are self-employed; those individuals ineligible for the prior listed programs, including those who have received and exhausted all of their other UI benefits from all eligible programs; those who have not had sufficient work history to be eligible for regular UI benefits; or those seeking only part-time work.

Q: What if I already applied for regular UI and was denied?

A: You have taken a necessary step. Next, if you have not already done so, follow this link to complete a PUA application to determine your eligibility: <https://pua.dol.alaska.gov/>.

Q: When does PUA begin?

A: It initially began on February 2, 2020 and had an end date of December 26, 2020. New legislation added additional weeks beginning December 27, 2020. If you qualify for a backdate of your new PUA claim, the first payable week of PUA is now the week ending December 12, 2020, otherwise, the first payable week is the week ending January 2, 2021. If you opened a PUA claim before December 27, 2020, then it may begin when you were first affected by COVID. If you open a claim after December 27, 2020, the furthest back a claim can go is December 12, 2020.

Q: How long will these benefits be available in case I’m currently still working, but there’s a possibility I may not be much longer?

A: The PUA program will be available through the week ending September 4, 2021. FPUC has been withdrawn in Alaska, and will end the week ending June 19, 2021.

Q: If I'm eligible how long can I receive these payments?

A: There is a maximum potential of 79 weeks. If you have a current PUA claim, this means you will have additional weeks added to your claim. However, if you received payment for any weeks from UI or EB then the total number of weeks of payment from those programs will be deducted from the possible 79 weeks. Weeks of payment from the Pandemic Emergency Unemployment Compensation (PEUC) program will not be deducted.

Q: What makes someone eligible for PUA?

A: You must be out of work because of one of the following COVID-19 reasons:

- ▶ You been diagnosed with COVID-19, or are experiencing symptoms of COVID-19 and are seeking a medical diagnosis;
- ▶ A member of your household has been diagnosed with COVID-19;
- ▶ You are providing care for a family member or a member of your household who has been diagnosed with COVID-19;
- ▶ A child or other person in the household for which you have primary caregiving responsibility is unable to attend a school or another facility that is closed as a direct result of the COVID-19 public health emergency, and such school or facility care is required for you to work;
- ▶ You are unable to reach the place of employment because of a quarantine imposed as a direct result of the COVID-19 public health emergency;
- ▶ You are unable to reach the place of employment because you have been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- ▶ You were scheduled to commence employment and do not have a job, or are unable to reach the job as a direct result of the COVID-19 public health emergency;

A: Or, not able or available to work because of one of the following:

- ▶ You have become the breadwinner or major support for a household because the head of the household has died as a direct result of COVID-19;
- ▶ You have to quit your job as a direct result of COVID-19;
- ▶ Your place of employment is closed as a direct result of the COVID-19 public health emergency;
or
- ▶ You are self-employed, an independent contractor, or a gig worker and COVID-19 has severely limited your ability to perform your normal work.

A: Additional reasons added by the Secretary in February, 2021:

- ▶ The individual has been denied continued unemployment benefits because the individual refused to return to work or accept an offer of work at a worksite that, in either instance, is not in compliance with local, state, or national health and safety standards directly related to COVID-19. This includes, but is not limited to, those related to facial mask wearing, physical distancing measures, or the provision of personal protective equipment consistent with public health guidelines.
- ▶ An individual provides services to an educational institution or educational service agency and the individual is unemployed or partially unemployed because of volatility in the work schedule that is directly caused by the COVID-19 public health emergency. This includes, but is not limited to, changes in schedules and partial closures.
- ▶ An individual is an employee and their hours have been reduced or the individual was laid off as a direct result of the COVID-19 public health emergency.

Q: Is there anything else I need to do to establish eligibility?

A: You must provide wage/income proof by a deadline which is based on when you first filed your PUA claim.

- If you file a new PUA application *on or after* January 31, 2021, you must provide documentation **within 21 days** of the application date, or within 21 days of receiving notification (whichever is later).
- If you have an existing PUA claim *as of* December 27, 2020, OR you file a new initial PUA claim *before* January 31, 2021, and **you are paid PUA benefits** *on or after* December 27, 2020, you must provide documentation **within 90 days** of the application date, or within 90 days of receiving notification (whichever is later).

Q: Are PUA payments taxable?

A: Yes, at 10 percent. Taxes are unable to be withheld from PUA payments. Individuals who received PUA will be mailed a 1099-G in January following the tax year and will be responsible for paying any taxes owed.

Q: What if I have the ability to telework and receive pay?

A: If you are eligible to telecommute, and your hours have not been reduced, you are not eligible for PUA.

Q: What if I'm not telecommuting, but I'm receiving some form of paid leave to cover my normal hours worked?

A: If you are receiving paid leave to cover your wages for your normal workweek you will not be eligible for PUA.

Q: What if I am working some, but my hours are reduced?

A: You will need to report any income earned each week you file, but if it is below a specific threshold (unique to your specific claim) then you may still be eligible for some payment of PUA during any weeks you worked and earned income.

Q: What if I am disqualified from receiving regular UI because of a job separation that occurred before the COVID-19 public health emergency?

A: You may be eligible for PUA, as long as you are unemployed (partial or total), unable, or unavailable to work as a direct result of one of the COVID-19 reasons listed above.

Q: What if I am on approved unpaid medical leave from work and am ineligible for regular UI because I am unable/unavailable for work?

A: You may be eligible for PUA, so long as your approved unpaid medical leave is a direct result of one of the COVID-19 qualifying reasons.

Q: If I am a full-time student, can I receive PUA?

A: You might be eligible for PUA if you have worked part-time and are unemployed, partially unemployed, or unable or unavailable to work because of one of the COVID-19 reasons.

Q: If I own more than one business, how will my earnings amount be determined?

A: If an individual owns two or more separate businesses, eligibility for PUA is based on the net income from all businesses.

Q: If I performed self-employment in more than one state, in which state should I file my PUA application?

A: A self-employed individual must file with the state where the individual was working at the time of becoming unemployed, partially unemployed, or unable or unavailable to work because of a COVID-19 related reason listed in section 2102(a)(3)(A)(ii)(I) of the CARES Act. This is true even if the individual is living in one state, and is self-employed in another state. If an individual worked in more than one state at this time, the individual may file in any of those states.

Q: I have heard this is similar to Disaster Unemployment Assistance (DUA), but you can only file for DUA for 30 days. Will I only have 30 days to apply?

A: There is no 30-day limit for PUA, but you should apply as soon as possible. Again, it must first be determined that you are not eligible for regular UI benefits so applying for those through myAlaska at <https://my.alaska.gov/> is a good place to start the process.

Q: What about this \$300 payment? Will I be eligible for it?

A: Any week in which you are eligible for benefits from a state or federal UI program, including PUA, you will also be eligible for the \$300. The \$300 will be in addition to the PUA payment. For information regarding this payment see the Q&A for Federal Pandemic Unemployment Compensation (FPUC). This program ends June 19, 2021.

Below are acceptable forms of income proof for self-employment. Net income is required to verify self-employment income for PUA:

- State agency wage records
- 2019 Tax Returns
- Pay Checks stubs
- Bank receipts
- Business records
- Ledgers
- Contracts
- Invoices
- Billing statements
- 1099