

## **PANDEMIC UNEMPLOYMENT ASSISTANCE (PUA) RIGHTS AND RESPONSIBILITIES**

Due to the COVID-19 public health emergency, the CARES Act makes Pandemic Unemployment Assistance (PUA) available to individuals who:

- exhausted all state and federal Unemployment Insurance (UI),
- were disqualified from UI, or
- don't meet wage requirements to qualify for UI, including those who are self-employed

With the addition of the Continued Assistance Act and the American Rescue Plan Act, this program provides up to 79 weeks of benefits (minus any weeks of UI or Extended Benefits paid first). The 40 weeks available as a result of the Continued Assistance Act and the American Rescue Plan Act can only be paid for the week ending January 2, 2021 or later.

**You are not eligible for PUA if you qualify for UI benefits**

### **GENERAL ELIGIBILITY REQUIREMENTS**

To be eligible to obtain PUA benefits, you must be unemployed, partially unemployed, or unable or unavailable to work due to one of the COVID-19 reasons identified below:

- You have 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 member of your family or household who has been diagnosed with COVID-19.
- A child or other person in your household for which you have primary caregiving responsibility is unable to attend 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 your place of employment/business because of a quarantine imposed as a direct result of the COVID-19 public health emergency.
- You are unable to reach your place of employment/business 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.
- 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 had to quit your job as a direct result of COVID-19.
- Your place of employment/business is closed as a direct result of the COVID-19 public health emergency.
- You are self-employed (including an independent contractor and gig worker) and experienced a significant reduction of your customary and usual services because of the COVID-19 public health emergency.
- You were denied continued unemployment benefits because you 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.
- You provide services to an educational institution or educational service agency and are 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.
- You are an employee and your hours have been reduced or you were laid off as a direct result of the COVID-19 public health emergency.

PUA is generally not payable to individuals who have the ability to telework with pay or who are receiving paid sick leave or other paid leave benefits. Individuals who qualify for PUA can receive Social Security Disability (SSDI) at the same time.

## PROOF OF EMPLOYMENT/SELF-EMPLOYMENT

If you receive PUA on or after December 27, 2020, you are required to submit documentation substantiating your employment/self-employment or your planned beginning of employment/self-employment. **Failure to do so will result in an overpayment of PUA paid for the week ending January 2, 2021 and subsequent weeks.**

- If you submit a new PUA initial application on or after January 31, 2021, you are required to provide documentation within 21 days of the initial application. This deadline may be extended if good cause is established.
- If you have an existing PUA claim as of December 27, 2020 or submit a new initial PUA claim before January 31, 2021, you must provide documentation within 90 days of application date or the date instructed to provide such documentation, whichever date is later. This deadline may be extended if good cause is established.

## WEEKLY BENEFIT RATE

Your weekly benefit rate (WBR) will be based on UI law and is calculated using your gross wages from the tax year that ended prior to the start of your PUA claim. The WBR for PUA claims beginning January 3, 2021 or later will be based on 2020 income. The WBR for claims beginning before January 3, 2021 will be based on 2019 income. If you are self-employed, your WBR will be based on your net earnings from self-employment. The PUA WBR will not be lower than 50% of the average payment for a full week of regular UI benefits and will not exceed the current maximum UI WBR. The minimum PUA WBR is \$163. The maximum PUA WBR is \$370.

## PROOF OF EMPLOYMENT TO ESTABLISH THE WEEKLY BENEFIT RATE

Proof of your earnings in employment and/or self-employment is needed to establish your weekly benefit rate. You must provide this proof within 21 calendar days of applying for PUA or it could result in an overpayment. Acceptable proof of income includes tax returns, including schedule C, F, or K-1, if applicable, W-2, or your final pay stub.

## DURATION OF BENEFITS

**In Wisconsin, the Pandemic Unemployment Assistance period begins with the week ending 02/08/20. Your eligibility will be determined on a week to week basis. For each week you submit a PUA claim, your reason for being unemployed must be one of the 11 criteria listed on page 1. In Wisconsin, PUA benefits are available through the week ending September 4, 2021.**

## TAX INFORMATION

PUA benefits are considered income for federal and state tax purposes. You may have federal (10%) and/or state (5%) taxes withheld from your PUA payments. Your 1099-G tax form will be available online at <https://my.unemployment.wisconsin.gov> by mid-January.

## WEEKLY CLAIMS

For help using online services, or if you are unable to go online, call the PUA Hotline at (608) 318-7100 during business hours. **After determined eligible, you will be offered a link to file weekly PUA claims. Log on to [my.unemployment.wisconsin.gov](https://my.unemployment.wisconsin.gov) to file weekly claim certifications. Weekly claim certifications for additional weeks must be filed within 14 days of the end of the calendar week you are claiming. However, you cannot file your claim for a week until after the week has ended.**

You must be able and available for work within the meaning of 108.04(2) & DWD 128.01, except if you are unemployed, partially unemployed or unable or unavailable to work because of the COVID-19 related reasons specified in section 2102 of the CARES Act and listed above.

You must report gross wages earned for any employment. Report your wages as earned from employment even if not yet paid. If you are self-employed, you must report gross income in the week in which you receive the pay even though you may have performed the service before the COVID-19 pandemic began. Self-employed farmers must also report subsidy/price support payments, crop insurance and farm disaster relief (non PUA) payments.

## REDUCTIONS IN PUA WEEKLY BENEFITS

PUA benefits may be reduced or denied if you begin to receive one or more of the following:

- earnings/income from employment or self-employment.
- paid benefits or insurance for lost wages.
- supplemental unemployment benefits paid pursuant to a collective bargaining agreement.
- worker's compensation or survivor's benefits if you become the major support of a family as a result of the death of the head of the household.

- retirement, pension or annuity.
- subsidy/price support payments, crop insurance and farm disaster payments provided services were performed.

## **DISQUALIFICATION/TERMINATION OF PUA BENEFITS**

You may be disqualified, or your PUA benefits terminated, for the following reasons:

- you become employed full time.
- you quit a job without good cause (Quitting without good cause to collect PUA is fraud).
- you refuse to accept suitable employment without good cause.
- you are not able and available for work (except as explained under WEEKLY CLAIMS section above).
- it is determined that your unemployment is no longer a direct result of the COVID-19 public health emergency

## **OVERPAYMENTS**

The Continued Assistance Act allows for waiver of a PUA overpayment if the overpayment is without fault on the part of the individual and repayment would be contrary to equity and good conscience.

## **APPEALS**

Any determination or redetermination regarding your eligibility for PUA benefits, or the amount of the entitlement or overpayment, may be appealed. You must file the appeal within 14 days of the date the determination was issued to you. Instructions on how to file your appeal can be found on the back of your determination.

## **YOUR RESPONSIBILITIES**

It is your responsibility to give accurate and correct answers to any questions asked on your initial and weekly claims for PUA benefits. Failure to furnish requested documents or information may result in benefits being delayed or denied. All information is subject to verification. PUA benefits are provided through federal funds. Making a false statement, misrepresentation, or nondisclosure of fact on a PUA claim may result in a loss of PUA. Criminal and/or civil penalties for violation of federal and/or state laws will be enforced for willfully making false statement or concealing information to obtain or increase your PUA benefits.