



Frequently asked questions about coronavirus (COVID-19) for workers and employers Updated May 8, 2020

*(See Updates in **RED**)*

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FAQs– FEDERAL UNEMPLOYMENT INSURANCE STIMULUS PROGRAMS:

On March 27, 2020, President signed into law the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Pandemic Unemployment Assistance (PUA) Program), Public Law (Pub. L.) 116-136, which contains three Unemployment Insurance (UI) stimulus programs directed towards individuals who find themselves partially or totally unemployed due COVID-19.

I. Federal Pandemic Unemployment Compensation (FPUC)

What is the FPUC?

This is a federally funded emergency increase in unemployment benefits which provides an additional \$600 per week to individuals who receive a weekly benefit of at least \$1 in the following unemployment benefits:

- Regular unemployment benefits
- Emergency unemployment benefits (PEUC)
- Extended Benefits
- Pandemic Unemployment Assistance (PUA) (while this program is retroactive to February 2, 2020, FPUC may only be paid back to 3/29/2020)
- Shared Work
- Trade Readjustment Allowance (TRA)
- Disaster Unemployment Assistance (DUA)

Will I receive this additional \$600 every week?

This additional payment will be an additional benefit payment each week that you receive any of the benefits listed above, starting with week ending April 4, 2020 through week ending July 25, 2020. So, if your regular weekly benefit rate is \$200, you will receive \$800 that week. FPUC benefits will be paid retroactively to the first week the individual filed for benefits, subsequent to March 29, 2020.

As an employer, will I be charged for the additional \$600 per week?

No. These additional \$600 payments are 100% federally funded and will not be charged back to employers.

Do I need to apply separately for the additional \$600 per week?

No. Individuals do not need to separately apply for FPUC.

Can the state take deductions from my additional \$600 per week?

Yes. Child support obligations must be deducted from FPUC payments in the same way they are deducted from regular benefits. Also, up to 50% of the FPUC may be offset to capture overpayments owed to CTDOL or the federal government.

Are FPUC payments considered income which should be reported on my tax returns?

Similar to regular unemployment benefits, FPUC payments are taxable.

II. Pandemic Unemployment Assistance (PUA)

Please refer to separate FAQ document regarding PUA

III. Pandemic Emergency Unemployment Compensation (PEUC)

To be available in the near future-- TBD

What is PEUC?

A temporary federally- funded program, authorized under the CARES Act, that allows qualifying claimants to claim 13 weeks of emergency unemployment compensation due to the effects of coronavirus.

Who qualifies for PEUC?

Individuals who:

- have exhausted all rights to regular unemployment compensation (UC) under state or Federal law (excluding any benefit year that ended before July 2019);
- have no rights to regular UC under any other state or Federal law;
- are not receiving compensation under the UC laws of Canada; and
- are able to work, available to work, and actively seeking work.

Eligibility for PEUC if will end when the individual qualifies for a new UC claim.

Are PEUC payments federally funded?

Similar to FPUC and PUA, this program is 100% federally funded.

What is my weekly benefit amount (WBA) in the PEUC program?

WBA is based on the regular UI claim.

When does the program start and end?

This program provides for up to 13 weeks of benefits beyond the customary 26 weeks to individuals who have exhausted regular unemployment benefits under state or federal law, starting week ending April 4, 2020 and ending December 26, 2020.

Do I need to apply separately for the extra 13 weeks of unemployment?

Yes. Individuals need to separately apply for PEUC.

Are PEUC payments considered income and taxable?

Yes. PEUC payments are taxable.

If I receive PEUC, am I also eligible for the additional \$600 FPUC weekly benefit?

Yes. Individuals found eligible for PEUC will also be found eligible for the additional federally funded payment (FPUC) of \$600 per week.