

# ARKANSAS DIVISION OF WORKFORCE SERVICES

## PANDEMIC UNEMPLOYMENT ASSISTANCE BENEFIT RIGHTS AND RESPONSIBILITIES HANDBOOK

The following information provides general information concerning your rights and responsibilities while filing for Pandemic Unemployment Assistance (PUA). The explanations included are intended only to help you understand the benefit provisions of the PUA program.

- Do not rely on advice from friends or relatives. If you do not understand something or have a problem with your claim that does not appear to be covered in this handbook, contact 844-908-2178. Due to the Privacy Act, we cannot discuss your claim with anyone other than you. This includes your wife/husband, mother or father.

### WHAT IS PANDEMIC UNEMPLOYMENT ASSISTANCE?

The Pandemic Unemployment Assistance Program (PUA) provides payments to individuals who are unemployed as a direct result of the COVID-19 public emergency. On March 27, 2020, the CARES Act, Public Law 116-136, became a law. The PUA program is separate from the regular unemployment insurance program. PUA is designed for individuals who are not eligible for regular unemployment benefits or Pandemic Emergency Unemployment Compensation (PEUC). This could include contractors, self-employed workers, church workers, or agricultural workers. Funding for PUA is provided by the federal government and does not come from payroll taxes.

On December 27, 2020 the Continued Assistance to Unemployment Act (CAA) reauthorized and extended the PUA program

### DURATION OF BENEFITS

PUA benefits coincide with the time period in which COVID-19 became a public health emergency. Benefits are only payable to those that are unemployed as a direct result of the COVID-19 public health emergency. Benefits, will continue until workers are reemployed in a suitable position, but no longer than 50 weeks. PUA benefits are available beginning the time period of the week ending February 8,

2020 and end the week ending March 13, 2021. An applicant's continued eligibility for benefits is determined on a week-to-week basis.

### WHO MAY BE ELIGIBLE FOR PANDEMIC UNEMPLOYMENT ASSISTANCE?

PUA is available to unemployed workers or self-employed individuals that were employed or were to commence employment in the time period of the pandemic. Individuals who have become the breadwinner or major support because the head of household has died as a direct result of the pandemic may also be eligible for PUA benefits.

### I AM NOT A UNITED STATES CITIZEN, AM I ELIGIBLE FOR PUA BENEFITS?

If you are not a citizen of the United States, you cannot be paid PUA benefits based on your services unless you were authorized to work by the Department of Homeland Security at the time such services were performed and while filing for PUA benefits.

### GENERAL ELIGIBILITY REQUIREMENTS

In order to be eligible for PUA you must meet the following eligibility requirements:

- File an application on or before March 13, 2021 for PUA; [PUA.Arkansas.gov](https://www.pua.arkansas.gov)
- Your unemployment or inability to perform services as a self-employed individual must have been caused as a direct result of the pandemic as set forth in Section 2102 of the CARES Act;

### I AM ELIGIBLE TO FILE A REGULAR UNEMPLOYMENT CLAIM, MAY I FILE A PUA CLAIM INSTEAD?

PUA is not to serve as a substitute for regular unemployment insurance benefits. You are not eligible for PUA if you meet one of the following criteria:

- You have established a regular unemployment benefit claim before and you are still eligible for benefits on that claim, or
- You can qualify for and draw regular unemployment benefits, extended benefits, Trade Readjustment Allowances, or Pandemic Emergency Unemployment Compensation (PEUC).

### **CONDITIONS OF UNEMPLOYMENT AS A DIRECT RESULT OF THE COVID-19 PUBLIC HEALTH EMERGENCY**

The following conditions of unemployment must have occurred as a direct result of the COVID-19 public emergency in order to qualify for PUA:

- The individual has been diagnosed with COVID-19, or is experiencing symptoms of COVID-19 and is seeking a medical diagnosis;
- A member of the individual's family has been diagnosed with COVID-19;
- The individual is providing care for a family member or a member of the individual's household who has been diagnosed with COVID-19;
- A child or other person in the household for which the individual has 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 a school or facility is required for the individual to work;
- The individual is unable to reach the place of employment because of a quarantine imposed as a direct result of
- the COVID-19 public health emergency;
- The individual is unable to reach the place of employment because the individual has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- The individual was scheduled to commence employment and does not have a job or is unable to reach the job as a direct result of the COVID-19 public health emergency;
- The individual has become the breadwinner or major support of your family because the head of household died in the disaster;

- The individual has had to quit his or her job as a result of inability to perform their job due to health conditions due to recovering from COVID-19;
- The individual is a "gig" worker and that work is their primary source of income.

### **HOW DO I KNOW IF I AM ELIGIBLE FOR BENEFITS?**

Benefits can only be paid to you if you meet all the federal requirements under the PUA program. A Notice of Entitlement Determination will be promptly issued advising you of your Weekly Assistance Amount if you meet the eligibility requirements of the PUA program. If you do not meet the eligibility requirements of the PUA program, the Notice of Entitlement Determination will explain why you were not eligible under the PUA program.

### **WHAT IF I DISAGREE WITH THE DIVISION'S DECISION?**

If you disagree with any notice that denies benefits, you may file an appeal for a review of your case with the Arkansas Appeal Tribunal. You must continue to file your weekly claim for benefits each week, while you remain unemployed due to the COVID-19 public emergency, in order to receive payment for those weeks if you win your appeal. To file an appeal, you may report to the nearest DWS local office to complete a form or you may write directly to the Arkansas Appeal Tribunal at P.O. Box 8013, Little Rock, AR 72203. Your appeal must be submitted or postmarked within 20 calendar days of the date the determination was mailed to you. Be sure to clearly state your reason for appealing, include your correct name and address, social security number and attach a copy of the determination being appealed.

### **COMPUTATION OF WEEKLY ASSISTANCE AMOUNT**

The computation of the weekly assistance amount for PUA will be based on the gross wages for an unemployed worker and net earnings for self-employed individuals. All wages earned for the performance of services in the most recently completed tax year will be used to compute the weekly assistance amount.

The PUA weekly assistance amount will be calculated in accordance with Arkansas Employment Security law. For, PUA the weekly assistance minimum is \$132 per week and the maximum is \$451 per week. The weekly amount shall be the weekly amount of compensation that the individual would have been paid as regular unemployment insurance compensation unless the weekly benefit amount is less than 50% of the average weekly payment of regular unemployment insurance benefits. The maximum weekly assistance amount shall not exceed the maximum weekly benefit amount of regular unemployment insurance benefits payable in the state. Employment, wages, and self-employment that are not covered by the Arkansas Employment Security law shall be treated in the same manner, and with the same effect as covered employment and wages. Employment and wages that are prohibited by federal law shall not be included in the computation of the weekly assistance amount.

#### **WHAT IF I CANNOT PROVIDE PROOF OF INCOME FOR THE MOST RECENTLY COMPLETED TAX YEAR?**

If an applicant gives a statement because he or she has no proof of wages and/or employment or self-employment, his or her weekly assistance amount will be established a minimum of \$132 per week for PUA. An individual may later provide a copy of his or her completed federal tax return to request a redetermination on the weekly assistance amount. If a higher weekly benefit amount is warranted, supplemental payments will be issued. Requests for reconsideration must be made on or before December 26, 2020.

#### **REPORTING AND FILING REQUIREMENTS**

Weekly PUA claims must be filed on or before March 13, 2021 and in accordance with the instructions provided to you by your local Division of Workforce Services office. PUA is paid on a calendar week basis in Arkansas. Your weekly claim for benefits must be filed within the 7-day period immediately following the Saturday of the week you are claiming. All weekly claims for assistance must be completed online at [pua.arkansas.gov](http://pua.arkansas.gov) or by calling the PUA Call Center at 844-908-2178 after the Saturday of the week you are claiming.

You must be able and available for work within the meaning of Arkansas Employment Security law, unless you are unable to work due to the COVID-19 public health emergency.

If you are a worker, you must report wages when earned (not when paid) for each week claimed. If you are a self-employed individual, you must report gross income when paid (regardless of when earned) for each week claimed.

#### **REDUCTION OF PUA BENEFITS**

The weekly assistance amount payable to you will be reduced by the amount that you have received for a week or will receive for a week based on the following criteria:

- Any compensation or insurance from any source for the loss of wages due to illness or disability; such as private income protection insurance, etc.
- Supplemental unemployment benefits (SUB) pursuant to a collective bargaining agreement
- Workers compensation benefits by virtue of the death of the head of household
- Any public or private retirement pension or annuity deductible under Arkansas Employment Security law
- Gross earnings in excess of 40% of your Weekly Assistance Amount

#### **ARE MY BENEFITS TAXABLE?**

PUA benefits are subject to federal income taxes. An option of voluntarily withholding Federal Income Tax from PUA benefits is available. You have the option of having federal income tax in the amount of 10% withheld from your weekly assistance amount (after applicable adjustments, such as earnings and retirement).

If you chose to have federal income taxes withheld from your PUA claim, you will be permitted to change your withholding status in the future if you desire.

#### **WILL CHILD SUPPORT DEDUCTIONS BE TAKEN FROM MY PUA BENEFITS?**

Federal law requires DWS to deduct and withhold child support obligations from any PUA payable to an individual who owes child support

as a result of a signed agreement or court order served by the Office of Child Support Enforcement.

### **WHAT IF I AM OVERPAID?**

Occasionally claimants receive benefits to which they are not entitled, causing an overpayment. You will be notified in writing if you have been overpaid. If a PUA overpayment is established, you will be responsible for the repayment of the overpaid amount.

### **YOUR RESPONSIBILITIES**

You are responsible for any information you furnish for the purpose of claiming benefits. Verification may be made as to the correctness of all information furnished. If you willingly make a false statement or conceal information in regard to your right to receive assistance, you are subject to any applicable criminal prosecution and penalties under State or Federal Law. In addition, you may be disqualified from receiving PUA benefits and will be liable for repayment of any overpayment of benefits.

### **WHY AM I REQUIRED TO PROVE MY SOCIAL SECURITY NUMBER?**

While all the information requested on the Pandemic Unemployment Assistance (PUA) application and payment request forms is voluntary, most of the information (including your Social Security Account Number) is required in order to promptly process your claim for PUA. All the information requested (including your Social Security Account Number) will be used for statistical purposes by the Arkansas Division of Workforce Services and the United States Department of Labor.

Information requested for use by the Arkansas Division of Workforce Services and the United States Department of Labor is authorized under Section 407 of the Disaster Relief Act of 1974 (942 U.S.C. §5177) and Section 906 of the Social Security Act (42 U.S.C. §1106). All information furnished will be confidential except to the extent that release of such information is authorized in processing your claim, and will not be released or used for any purpose other than for establishing your entitlement to PUA, for statistical and research studies, and to ensure that benefits have been properly paid.