EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION Unemployment Insurance CORRESPONDENCE SYMBOL OUI/DUIO DATE January 5, 2021

ADVISORY: **UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 15-20, Change 3**

TO: STATE WORKFORCE AGENCIES

FROM: JOHN PALLASCH /s/
Assistant Secretary

SUBJECT: Continued Assistance for Unemployed Workers (Continued Assistance) Act of 2020 — Federal Pandemic Unemployment Compensation (FPUC) Program Reauthorization and Modification and Mixed Earners Unemployment Compensation (MEUC) Program Operating, Reporting, and Financial Instructions

1. **Purpose.** The purpose of this Unemployment Insurance Program Letter (UIPL) is to provide guidance about the reauthorization and modification of the FPUC program and guidance about the new MEUC program authorized in sections 203 and 261 of the Continued Assistance Act, Public Law (Pub. L.) 116-260, respectively.

2. **Action Requested**. The U.S. Department of Labor's (Department) Employment and Training Administration (ETA) requests that State Workforce Administrators provide the information in this UIPL and all attachments to appropriate program and other staff in state workforce systems as they implement the Unemployment Insurance (UI)-related provisions in the Continued Assistance Act and the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Pub. L. 116-136, that respond to the economic effects of the Coronavirus Disease 2019 (COVID-19) pandemic.

3. **Summary and Background.**

   a. Summary — On December 27, 2020, the President signed into law the Consolidated Appropriations Act, 2021, which includes Division N, Title II, Subtitle A, the Continued Assistance Act. This Change 3 to UIPL No. 15-20 provides guidance about section 203, which reauthorizes the FPUC program for weeks of unemployment beginning after December 26, 2020, and ending on or before March 14, 2021, and modifies the FPUC weekly supplement to $300. States **do not** need to enter into new agreements to operate the FPUC program.

   This UIPL also provides guidance about section 261 of the Continued Assistance Act, which amends section 2104 of the CARES Act to create the MEUC program that provides a $100 supplemental benefit amount to certain individuals with self-employment

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income until March 14, 2021. Individuals receiving Pandemic Unemployment Assistance (PUA) payments **may not** receive MEUC payments. The MEUC program is optional and states may elect to not administer it. States that do not make the nonparticipation election and decide to operate the program **must** enter into amended FPUC agreements with the Secretary of Labor to operate the MEUC program since the Continued Assistance Act requires, for states that administer the MEUC program, that the FPUC agreement include a requirement for the substantiation of self-employment income. The Department advised states that if a state decided not to implement the MEUC program on or immediately following the date of enactment, it was required to communicate its decision to the Department by no later than January 2, 2021. States may decide to implement the MEUC program at a later date. However, if states elect not to implement the program initially, but later elect to implement the program, MEUC would become payable only after the week of unemployment beginning on or after the date of the election.

b. Background – On March 27, 2020, the President signed into law the CARES Act, which includes the Relief for Workers Affected by Coronavirus Act set out in Title II, Subtitle A. Section 2104 of the CARES Act created the FPUC program, which was a new temporary federal supplemental payment that provided an additional $600 per week to individuals receiving UI benefits through weeks of unemployment that ended on or before July 31, 2020. On April 4, 2020, ETA issued UIPL No. 15-20 to provide FPUC program implementation instructions to states. ETA issued Change 1 to UIPL No. 15-20 on May 9, 2020, to provide states with reporting instructions and Questions and Answers about the FPUC program. On June 15, 2020, ETA issued Change 2 to UIPL No. 15-20 to provide states additional reporting instructions.

   Section 2102 of the CARES Act created the PUA program which provides benefits to individuals with no entitlement to regular unemployment compensation (UC), Pandemic Emergency Unemployment Compensation (PEUC), or Extended Benefits (EB), though the Continued Assistance Act implements a narrow exception to this rule for certain individuals. Thus, individuals with self-employment income who have sufficient earnings as a covered employee to establish entitlement to regular UC are not eligible for PUA until they have exhausted all entitlement to other UI benefits. Self-employment earnings are not taken into consideration when determining the regular UC weekly benefit amount (WBA) payable; only the wages from covered employment are factored in. As a result, individuals with a substantial amount of self-employment income who might otherwise have been eligible for a higher WBA under the PUA program based on their self-employment income and wages from covered employment, would receive a lower WBA under the regular UC program based on their earnings only as a covered employee. Refer to UIPL Nos. 16-20 and its Changes for additional detail. The MEUC program is intended to provide such individuals with a $100 supplemental payment in addition to the $300 FPUC supplemental payment and their underlying UI benefit payment with respect to a week of unemployment.

   Importance of Program Integrity. Addressing improper payments and fraud is a top priority for the Department and the entire UI system. It is critical that states implement

UI programs and provisions to ensure that payments are being made to eligible individuals and that states have aggressive strategies and tools in place to prevent, detect, and recover fraudulent payments, with a particular emphasis on imposter fraud by claimants using false identities.

The programs and provisions within the Continued Assistance Act, the Emergency Unemployment Insurance Stabilization and Access Act of 2020, and the CARES Act operate in tandem with the fundamental eligibility requirements of the Federal-State UI program. These requirements include that an individual file certifications with respect to each week of unemployment that is paid and that an individual be able to work and available for work except as specifically provided for in statute. In addition, the Continued Assistance Act includes new program integrity requirements for the PUA and PEUC programs with which states must comply.

Some states remain in the midst of managing extraordinary workloads due to the effects of the spread of COVID-19. During this time, there is a heightened need for states to maintain a steadfast focus on UI functions and activities that ensure program integrity and the prevention and detection of improper payments and fraud across all programs operated within the UI system.

UIPL No. 23-20, published on May 11, 2020, discusses program integrity for the UI system. UIPL No. 28-20, published on August 31, 2020, provides states with funding to assist with efforts to prevent and detect fraud and identity theft and recover fraud overpayments in the PUA and PEUC programs.

States play a fundamental role in ensuring the integrity of the UI system. While states have been provided some flexibilities as a result of the COVID-19 pandemic, those flexibilities are generally limited to emergency temporary actions as needed to respond to the spread of COVID-19. States must ensure that individuals only receive benefits in accordance with federal and state law.

ETA strongly encourages states to utilize the tools, resources, and services of the UI Integrity Center, funded by the Department and operated in partnership with the National Association of State Workforce Agencies. One of the key assets to support addressing fraud is the Integrity Data Hub (IDH), which includes a variety of data sets to prevent and detect fraud based on identity theft at the time of application, including an identity verification solution. ETA also encourages states to consult with the UI Integrity Center on data analytics and to prioritize IDH hits, as well as on other tools and solutions available through the private sector that complement the IDH. In UIPL No. 28-20, the Department explained its expectation that states connect to the IDH no later than March 31, 2021 and encouraged states to use their share of the funding provided through that UIPL to support IDH connection as soon as possible. There is also a range of other tools on the market that states should consider when combating fraud and ensuring program integrity.

4. **Guidance**.

a. FPUC reauthorization, modification, and technical amendment. The FPUC program expired on July 31, 2020. The Continued Assistance Act reauthorizes and modifies FPUC to provide $300 per week in supplemental benefits for weeks of unemployment beginning after December 26, 2020 and ending on or before March 14, 2021. FPUC is not payable with respect to any week not specified in the CARES Act as amended, so is not payable for weeks of unemployment ending after July 31, 2020, through weeks of unemployment ending on or before December 26, 2020.

In states with an agreement to administer the FPUC program where the week of unemployment ends on a Saturday, the first week for which FPUC becomes payable at the $300 amount is the week ending January 2, 2021. The last week of unemployment for which FPUC may be paid is the week ending March 13, 2021. In states where the week of unemployment ends on a Sunday, the first week for which FPUC becomes payable at the $300 amount is the week ending January 3, 2021. The last week of unemployment for which FPUC may be paid is the week ending March 14, 2021. Note that although the PUA and PEUC programs now have a phaseout period after they expire on March 14, 2021, permitting certain individuals to continue to receive those benefits until April 5, 2021, FPUC is not payable with respect to weeks of unemployment during such phase-out period.

All other FPUC program parameters, as provided in Section 2104 of the CARES Act, FPUC agreements, and UIPL Nos. 15-20; 15-20, Change 1; and 15-20, Change 2 remain the same.

Technical Change. Section 203(b)(2) of the Continued Assistance Act explicitly adds STC under the definition of “unemployment benefits” for purposes of determining programs under which an individual will also be eligible to receive FPUC. This statutory change is consistent with prior Department guidance that included STC among the UI programs for which an individual’s WBA is supplemented by FPUC. Thus, this statutory change does not affect FPUC administration operationally.

b. MEUC in general. MEUC provides an additional $100 per week in supplemental benefits to individuals receiving certain UI benefits who received at least $5,000 of self-employment income (as defined in section 1402(b) of the Internal Revenue Code of 1986) in the most recent taxable year ending prior to the individual’s application for regular UC. Individuals receiving PUA may not receive MEUC benefits.

Unless otherwise specified in the guidance below, FPUC guidance applies to the MEUC program. This includes:

- States will be reimbursed for 100 percent of MEUC benefits and any additional administrative expenses. These costs are funded from the general fund of the U.S. Treasury. States may not charge employers for any MEUC benefits paid.

- States may pay MEUC either as an amount that is paid at the same time and in the same manner as regular UC or, at the option of the state, by payments that are made separately from, but on the same weekly basis as, regular UC. Refer to Section D.3. of Attachment I to UIPL No. 15-20.
- In addition to meeting the self-employment income threshold prescribed for MEUC, an individual must be eligible to receive at least one dollar ($1) of underlying unemployment benefits for the claimed week to receive the full $100 MEUC. Refer to Section D.4. of Attachment I to UIPL No. 15-20.
- MEUC is taxable income and payments are subject to child support deductions. Refer to Sections D.5. and D.6. of Attachment I to UIPL No. 15-20.
- Fraud and overpayment requirements that apply to the FPUC program also apply to the MEUC program. Refer to Section F of Attachment I to UIPL No. 15-20 for additional detail, adding in "and MEUC" for each reference to FPUC.

Note that section 2104(h) of the CARES Act was <u>not</u> amended to add reference to MEUC. As a result, there is <u>no</u> statutory exception providing that MEUC payments will be disregarded for purposes of determining income for Medicaid and the Children's Health Insurance Program (CHIP). Therefore, MEUC payments may affect an individual's eligibility for these programs.

c. <u>MEUC Important Program Dates</u>. MEUC payments may be made to eligible individuals starting with the week of unemployment beginning on December 27, 2020. In states that elect to implement the MEUC program on or immediately following the date of enactment, where the week of unemployment ends on a Saturday, the first week available for which MEUC may be paid is the week ending January 2, 2021 (or week ending January 3, 2021 for states with a Sunday week ending date). Authority to make MEUC payments continues through weeks of unemployment ending on or before March 14, 2021. In most states, a week of unemployment ends on a Saturday. Thus, the last compensable week before the MEUC program expires is the week ending March 13, 2021. In states where a week of unemployment ends on a Sunday, the last compensable week before the MEUC program expires is the week ending March 14, 2021.

Note that although the PUA and PEUC programs now have a phase-out period after they expire on March 14, 2021, permitting certain individuals to continue to receive those benefits until April 5, 2021, this phase-out period is not applicable to the MEUC program.

d. <u>Programs that may entitle an individual to receive MEUC</u>. Similar to FPUC, MEUC applies to certain individuals who are eligible to receive regular UC (including Unemployment Compensation for Federal Employees (UCFE) and Unemployment Compensation for Ex-Servicemembers (UCX)), PEUC, EB, Short-Time Compensation (STC), Trade Readjustment Allowances (TRA), Disaster Unemployment Assistance (DUA), and payments under the Self Employment Assistance (SEA) program). However, individuals receiving PUA may <u>not</u> receive MEUC.

e. <u>Self-employment income for MEUC eligibility determination</u>. MEUC is <u>only</u> payable to certain individuals who received at least $5,000 of self-employment income in the most recent taxable year ending prior to the individual's application for regular UC. Thus, any individual with sufficient self-employment income earned, regardless of industry or occupation, may be eligible for MEUC.

This date is based on the individual's application for regular UC. If an individual is currently receiving PEUC, EB, or TRA, the state must consider the date of the original regular UC claim preceding these extension programs (*i.e.*, the parent claim). If an individual filed an initial claim for regular UC during calendar year 2020, the most recent taxable year is 2019. Thus, such individuals must have received at least $5,000 in self-employment income during taxable year 2019 to be eligible for MEUC. If an individual filed an initial claim for regular UC during calendar year 2021, the most recent taxable year is 2020 and such individuals must have received at least $5,000 in self-employment income during taxable year 2020 to be eligible for MEUC.

Section 261 of the Continued Assistance Act defines self-employment income by reference to Section 1402(b) of the Internal Revenue Code of 1986 (IRC) (26 U.S.C. 1402(b)), which generally provides:

> The term "self-employment income" means the net earnings from self-employment derived by an individual …during any taxable year.

For the definition of "net earnings from self-employment," refer to Section 1402(a), IRC, which provides that this includes "the gross income derived by an individual from any trade or business carried on by such individual, less the deductions allowed by this subtitle which are attributable to such trade or business, plus his distributive share (whether or not distributed) of income or loss described in section 702(a)(8) from any trade or business carried on by a partnership of which he is a member." The statutory reference also provides certain exclusions and deductions to be considered in calculating the net earnings.

For the definition of "trade or business", refer to Section 1402(c), IRC, which provides that such activity does not include performance of certain activities, such as functions of a public office or the performance of service by an individual as an employee (with specified exceptions).

If, when making a determination regarding an individual's eligibility for MEUC, there is a question about whether the documentation the individual provides substantiates self-employment or whether there is an employer/employee relationship (*e.g.*, the income was included in the individual's wage records), state UC law and policy will be the basis for making this determination.

f. <u>MEUC documentation requirement</u>. Individuals who apply for MEUC are required to submit documentation substantiating their self-employment income for purposes of the state determining their eligibility for MEUC.

If available, individuals must provide a copy of the income tax return for the most recent taxable year ending prior to the individual's application for regular UC to substantiate their self-employment income for purposes of establishing eligibility for MEUC. If the tax return is not available (*e.g.*, because the individual has not yet filed the income tax return yet), acceptable documentation of self-employment income include, but is not limited to, pay check stubs, bank receipts, business records, ledgers, contracts, invoices, and billing statements that substantiate self-employment income of at least $5,000 during the most recent taxable year ending prior to the individual's application for regular UC.

Individuals may submit this documentation at any time while the MEUC program is in effect. States may wait to make an eligibility determination for an MEUC application until documentation is provided. Or, states may provide individuals a reasonable amount of time, as provided under state law, to submit this documentation after they apply for MEUC. However, until the individual provides the documentation and the state can determine that it substantiates that the amount of self-employment income meets MEUC eligibility requirements, MEUC payments may not begin.

Unlike the FPUC program, the MEUC program has its own eligibility requirements; individuals are not automatically eligible for MEUC if they are eligible for the underlying UI program. For this reason, until a state can establish that an individual is eligible for MEUC, the state may not make MEUC payments. However, if an individual is determined eligible, states will make MEUC payments with respect to prior weeks of unemployment for which the individual had a qualifying underlying benefit and MEUC was payable in the state.

g. MEUC application, notification of individuals, and claim taking requirements. Unlike FPUC, individuals must apply for MEUC in order for a state to determine their eligibility for benefits. Specifically, an individual must provide documentation of self-employment income that meets or exceeds $5,000 in order to receive MEUC. Such documentation is only needed one time during the claim. States will decide ongoing eligibility for MEUC based on the underlying program eligibility; individuals do not have to separately apply each week for MEUC. This further emphasizes the importance of weekly certifications to prevent fraud and ensure program integrity.

States must notify individuals who may be potentially eligible for MEUC about the program. States have flexibility concerning the methods of notifying individuals receiving underlying program benefits of the availability of MEUC. For example, states may communicate with claimants individually via email. Or, for individuals filing a new application for benefits, states could include a question regarding self-employment income on the initial claim application, such as: "During the most recent completed taxable year, did you earn at least $5,000 in self-employment income?" If the individual responds affirmatively, then the state would provide notice about the MEUC program, as described below. In short, states have flexibility concerning the extent to which the notification will be integrated into the underlying benefit programs. States are also strongly encouraged to provide mass communication regarding the MEUC program on their websites, via social media, or other methods.

For individuals with an existing claim with one of the applicable underlying UI programs listed above, states must send a notice to each individual who has remaining entitlement to benefits under one of the applicable underlying UI programs for the week of unemployment in which the state elects to operate the MEUC program. This notice must inform the individual about the MEUC program and how to apply for the MEUC benefit if they believe they qualify and wish to do so (*e.g.*, including a link to online applications and/or including an application form).

The notice about the MEUC program to all potentially eligible individuals must include:

- Amount of supplemental MEUC payment available each week ($100);
- Beginning and ending dates for the MEUC program;
- Information about the possible consequences of MEUC receipt for purposes of Medicaid and CHIP eligibility;
- Instructions on how to apply for MEUC, which includes information on how and when to submit documentation to verify that he or she meets the self-employment threshold;
- Information about the consequences of committing fraud in connection with an application for MEUC; and
- Information that, if the individual is found eligible, this will be paid automatically (with no extra action required of the individual) if the individual is eligible to receive the underlying unemployment benefit for the week in question.

When a state makes a determination regarding an individual's eligibility for MEUC (*e.g.*, whether or not the documentation submitted substantiates that the individual had at least $5,000 in self-employment income), the state must send the individual a notice of the determination. This determination must provide information about the right to file an appeal, including how to file an appeal and the deadline.

h. <u>MEUC and FPUC nonreduction rule.</u> Section 2104(c) of the CARES Act establishes a nonreduction rule that specifies that a state's agreement to administer FPUC does not apply if the state modifies its computation of regular UC under state law in such a way that reduces the number of weeks of benefits (i.e., the maximum benefit amount) or the average WBA for the state. *See* Section C.5. of Attachment I to UIPL No. 15-20 for additional information. Section 261 of the Continued Assistance Act amends section 2104(c) of the CARES Act to specify that the agreement to administer MEUC also does not apply if this nonreduction rule is violated.

i. <u>State's right of non-participation in MEUC.</u> Any State that entered into an agreement to operate the FPUC program, may elect to continue to pay FPUC to eligible individuals without operating the MEUC program. If a state decides to administer the MEUC program, the state will need to enter into an addendum to the FPUC agreement with the Department to operate the MEUC program. The Department advised states that if a state initially decided not to administer the MEUC program, it must have communicated its decision to the Department by no later than January 2, 2021. A state may communicate its decision to not participate in the MEUC program by transmitting an email with such message (election of non-participation) to the Department at COVID-19@dol.gov. States choosing to administer MEUC on or immediately following the date of enactment will have the ability to pay weeks of unemployment beginning on or after December 27, 2020 and will continue to be payable for weeks of unemployment unless the state chooses to terminate its agreement with the Department with 30 days' notice or through the expiration of the program. States may decide to operate the MEUC program at a later date. However, if states elect to implement the program after January 2, 2021, MEUC would become payable after the week of unemployment beginning on or after the date of the election to implement the program.

j. MEUC agreements. States that decide to administer the MEUC program must enter into an amended FPUC agreement with the Secretary of Labor.

k. Applicability to Emergency Relief for Governmental Entities and Nonprofit Organizations. As noted in UIPL No. 18-20, Change 1, relief under Section 903(i) of the Social Security Act (SSA) is not applicable to FPUC. Similarly, relief under Section 903(i), SSA is not applicable to MEUC. These programs do not result in assessments of payments due in lieu of contributions from employers, and, thus, payments under these programs are not subject to emergency relief under Section 903(i), SSA.

l. Additional Administrative Costs for MEUC Implementation.

Section 4.d. of UIPL No. 9-21 provides $150,000 to cover startup costs for states implementing the MEUC program. States that need additional funding to cover implementation costs must submit a Supplemental Budget Request (SBR) detailing such costs. Please note that the $150,000 startup costs and these SBRs are limited to one-time costs that are attributable to the implementation of MEUC.

Permissible implementation costs include:

- Computer programming and other technology costs;
- Implementation of necessary business processes required for program implementation;
- Training and travel;
- Notices to beneficiaries; and
- Overhead related only to the above.

The basis for these estimated costs must be included in the SBR application. Calculations for costs for state staff and contractors should be shown in accordance with the SBR instructions in ET Handbook No. 336, *Unemployment Insurance State Quality Service Plan Planning and Reporting Guidelines*. States must submit the SBR application for implementation of MEUC, along with required SF-424 form, by **February 1, 2021**. This may be electronically submitted to the National Office at covid-19@dol.gov, with a copy to the appropriate Regional Office. For application instructions refer to UIPL No. 15-20, Attachment IV, SBR Application Template. For additional information on completing the SF-424, please refer to UIPL No. 9-21, Attachment IV, Instructions for Completing the SF-424.

m. MEUC reporting instructions.

i. ETA 2112. (OMB No. 1205-0154). Transactions involving MEUC must be reported in the aggregate on the electronic ETA 2112 report. Information reflecting MEUC transactions must be reported as follows:

- **Deposits: Line 23d.** Mixed Earner Unemployment Compensation. Report on line 23d column C and column F the amount of MEUC funds transferred from the general fund account to the state benefit payment account.

- **Disbursements: Line 42e.** Mixed Earner Unemployment Compensation. Report on line 42e column C and column F the net amount of MEUC paid.

- Transactions should not be reported in column E.

ii. ETA 5159. (OMB No. 1205-0010). Payment amounts reported by states on the ETA 5159 report should not include the supplemental FPUC payments.

- **Line 302 on all ETA 5159 reports.** Amounts Paid. Report amounts of UC paid but do not include the supplemental MEUC payments.

- **Line 402 on all ETA 5159 reports.** Amounts Paid. Report amounts of UC paid but do not include the supplemental MEUC payments.

iii. ETA 902M. A new ETA 902M report has been created for states to report MEUC claims, payment, and appeals activity. This report will also calculate the ongoing administrative funding for this program based on the reported initial claims and appeals dispositions workloads. Administrative funding will be automatically computed when the report is saved in the UIR system based on the values reported in Sections A and B of the report. The new ETA 902M report and reporting instructions are contained in Attachment II of this UIPL.

The new ETA 902M report will be available on the UI Required Reports electronic reporting system by February 2021 for monthly submission of this report to ETA.

iv. ETA 227. The $100 MEUC amount is considered a separate and distinct payment from the WBA (underlying benefit). The existing ETA 227 report does not provide for states to report on overpayment activities specific to MEUC. To address this, the Department has developed a new data collection instrument, the ETA 227 MEUC report, which the Department is transmitting to states via this UIPL.

The ETA 227 MEUC report allows states to report all MEUC overpayments in one place, regardless of the underlying benefit program that qualifies the individual to receive MEUC. The new ETA 227 MEUC report and reporting instructions are contained in Attachment II of this UIPL. In implementing reporting on the ETA 227 MEUC, states must:

- Report MEUC overpayment information **only** on the ETA 227 MEUC report;
- Follow the ETA 227 MEUC reporting instructions, attached to this UIPL;
- Begin submission of ETA 227 MEUC reports for the quarter ending March 31, 2021, which are due by May 1, 2021; and
- Continue to report overpayment information on the ETA 227 MEUC report until there is no longer any MEUC-related overpayment activity.

Information on overpayments for the underlying benefit program must be provided on a separate report (*e.g.*, regular UC, UCFE, UCX, and EB on the regular ETA 227 report, PEUC on the new PEUC ETA 227 report). Information on FPUC supplemental payments must be reported on the ETA 227 FPUC report. *See* UIPL 15-20, Change 2 for information.

The new ETA 227 MEUC report will be available on the UI Required Reports electronic reporting system by April 2021 for quarterly submission of this report to ETA.

v. Benefit Accuracy Measurement (BAM). For state that have implemented MEUC, consistent with reporting instructions in UIPL No. 25-20, BAM investigators must include the $300 FPUC payment and $100 MEUC payment into element (d7) if the claimant meets the eligibility condition and received MEUC. The claimant's monetary eligibility elements [(e1) through (e19)] should also reflect the MEUC self-employment income. If the paid claimant does not meet the eligibility condition to receive MEUC and only receives an additional $300 FPUC payment, then the investigator must record that amount into element (d7). Key Weeks after March 13/14th should not include either the additional $400 or $300 supplement payment. BAM program units will follow the other coding guidance in Attachment 4 of UIPL No. 25-20.

5. Inquiries. States should direct inquiries to the email account covid-19@dol.gov and copy the appropriate ETA Regional Office.

6. References.

- Consolidated Appropriations Act, 2021, Pub. L. 116-260, including Division N, Title II, Subtitle A, the Continued Assistance for Unemployed Workers Act of 2020;
- Coronavirus Aid, Relief, and Economic Security Act, 2020, Pub. L. 116-136, including Title II Subtitle A Relief for Workers Affected by Coronavirus Act;
- Section 4102, Families First Coronavirus Response Act, Pub. L. 116-127, including Division D, Emergency Unemployment Insurance Stabilization and Access Act of 2020;

- Section 903, Social Security Act (SSA), 42 U.S.C. § 1103;
- Federal-State Extended Unemployment Compensation Act of 1970 (EUCA), 26 U.S.C. § 3304 note;
- Section 1402 of the Internal Revenue Code of 1986, 26 U.S.C. § 1402;
- 20 C.F.R. Part 615;
- UIPL No. 25-20, *Benefit Accuracy Measurement (BAM) Program Operations in Response to the Coronavirus Disease of 2019 (COVID-19) Pandemic,* issued on June 5, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6819;
- UIPL No. 18-20, Change 1, Amendments to the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Emergency Unemployment Relief for State and Local Governmental Entities, Certain Nonprofit Organizations, and Federally-Recognized Indian Tribes, April 12, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=8149;
- UIPL No. 17-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Pandemic Emergency Unemployment Compensation (PEUC) Program Operating, Financial, and Reporting Instructions*, issued on April 10, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=8452;
- UIPL No. 17-20, Change 1, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020— – Pandemic Emergency Unemployment Compensation (PEUC) Program Operating, Financial, and Reporting Instructions*, issued on May 13, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=8689;
- UIPL No. 16-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Pandemic Unemployment Assistance (PUA) Program Operating, Financial, and Reporting Instructions*, issued on April 05, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=4628;
- UIPL No. 16-20, Change 1, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Pandemic Unemployment Assistance (PUA) Program Reporting Instructions and Questions and Answers*, issued on April 27, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=5899;
- UIPL No. 16-20, Change 2, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Pandemic Unemployment Assistance (PUA) Program Reporting Instructions and Questions and Answers*, issued on July 21, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=5479;
- UIPL No. 16-20, Change 3, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 –Eligibility of Individuals who are Caregivers for Pandemic Unemployment Assistance (PUA) in the Context of School Systems Reopening*, issued on August 27, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=3849;
- UIPL No. 15-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Federal Pandemic Unemployment Compensation (FPUC) Program Operating, Financial, and Reporting Instructions*, issued on April 14, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9297;
- UIPL No. 15-20, Change 1, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Federal Pandemic Unemployment Compensation (FPUC) Program Operating, Financial, and Reporting Instructions*, issued on May 9, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=3946;

- UIPL No. 15-20, Change 2, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Federal Pandemic Unemployment Compensation (FPUC) Program Operating, Financial, and Reporting Instructions*, issued on June 15, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=7785; and
- UIPL No. 14-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Summary of Key Unemployment Insurance (UI) Provisions and Temporary Emergency State Staffing Flexibility*, issued on April 2, 2020, https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=3390.

7. Attachment(s).

- Attachment I: Text of Section 203 and Section 261 of the Continued Assistance for Unemployed Workers Act of 2020
- Attachment II: Reporting Instructions: ETA 227 - OVERPAYMENT DETECTION AND RECOVERY ACTIVITIES (MEUC)
- Attachment III: Reporting Instructions: ETA 902 M – CLAIMS, PAYMENT AND APPEALS ACTIVITIES (MEUC)